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Report of the Territorial Auditor

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REPORT

OF THE

TERRITORIAL AUDITOR

TO THE

LEGISLATIVE ASSEMBLY.

Session of 1887.

Published by Authority.

OLYMPIA:
WASHINGTON STANDARD PRINT.
1887.

TERRITORY OF WASHINGTON,
OFFICE OF THE AUDITOR OF PUBLIC ACCOUNTS,
OLYMPIA, W. T., October 1, 1887.

To His Excellency HON. EUGENE SEMPLE,
Governor of Washington Territory:

SIR—In pursuance of an act entitled "An Act in relation to the fiscal year, reports of officers and incidental printing of the Territory of Washington," approved February 4, 1886, I have the honor herewith to submit the following report of the financial affairs of this Territory, and the transactions of this department, for transmission to the Legislative Assembly, to convene in biennial session on Monday, the 5th day of December, 1887,

It will be seen that the last biennial report of this office, under previously existing laws, was made to close on the 30th day of June, 1885. By the provision of the Act approved Feb. 4, 1866, above referred to, the time at which the fiscal year should close was changed to Sept. 30th of each year.

The following report will therefore necessarily cover a period of twenty-seven months, beginning with July 1, 1885, and ending Sept. 30, 1887.

Very respectfully,
Your obedient servant,
T. M. REED,
Territorial Auditor.

BIENNIAL REPORT

OF THE

TERRITORIAL AUDITOR.

1885-87.

AUDITOR'S OFFICE,
OLYMPIA, October 1, 1887.

To the Honorable the Legislative Assembly of the Territory of Washington:

GENTLEMEN—In compliance with the following provisions of law, I have the honor herewith to present the biennial report of this department for the fiscal term commencing on the 1st day of July, 1885, and ending with the 30th day of September, 1887.

Section 2569 of the "Code of Washington" provides that it shall be the duty of the Territorial Auditor to digest, prepare and report to the Legislative Assembly, at the commencement of each biennial session—

1. A full and detailed statement of the condition of the revenues, and the amount of the expenditures for the fiscal year [term].

2. A full and detailed statement of the public debt.

3. Estimates of revenue and expenditures for the next succeeding fiscal year [term].

4. Such plans as he may deem expedient for the support of the public credit, for lessening the public expenses, for using the public money to the best advantage, for promoting frugality and economy in public affairs, and generally for the better management and more perfect understanding of the financial affairs of the Territory.

5. A tabular statement showing separately the amount of each appropriation of money made by law, the amount paid under the same, and the balance (if any) unexpended.

6. A tabular statement showing separately the amount of money received into the treasury from all sources in the fiscal year [term]; the amount received from each county, and the source of revenue in each county.

The plan and general features of the exhibits in this report will be practically the same as those heretofore employed in former reports from this office. Efforts will be made, not only to submit full and detailed reports of all matters required by law, but to present in a succinct and comprehensive form such additional data regarding the fiscal affairs of the Territory as shall appear of practical interest and afford desirable information.

It is a source of much regret that all statistical reports which, under existing laws of this Territary, are required to be submitted from the several counties to this office are confined to so few subjects of interest, and are so very meagre and unsatisfactory regarding the great natural resources of the Territory and its rapidly-developing and growing industries. It is doubtful whether in any other Territory or State in the Union there can be found a code or system of laws so indifferently blank and silent in respect to this important question. In the several biennial reports from this office, covering a period of ten years last past, special reference was made to this subject, and the advisability of enacting a law by the Legislative Assembly requiring more full and complete returns of statistics to this office for publication urgently recommended. As was remarked in my last biennial report, aside from the returns of the census registration of the resident population of the Territory and the mere aggregations in abstract form of property valuations for purposes of taxation, there are no provisions of law requiring any statistical reports to this office. This is a matter of no little importance, and it rests with the Legislature to say whether this state of affairs shall continue. In renewing my former recommendations for

the enactment of a law on this subject, I would respectfully suggest that the returns of statistics from the several counties be made to comprise full reports of the acreage, value and distinctive character of all lands listable the titles to which have passed from the government; of of the farm-producing and stock-raising interests in kind, number and value; of the commercial, manufacturing, mining, lumbering, fishing and other interests of the Territory, in all their varied details as far as practicable. In referring to this subject in a former report the following, among other remarks, were made, which are no less applicable at this time:

"Information is frequently sought at this office touching these subjects from parties abroad with a view to emigration, and not unfrequently is wonder expressed that no such reliable data can be obtained from a source where it should be the duty as well as the pride of the Territory to have kept, in an official form, a record of the growth and development of its great natural resources and the increase of its industries from year to year."

FINANCIAL CONDITION.

It will be seen, from the exhibits and tabular statements presented in this report, that there is a present lack of funds in the treasury to pay all accounts for expenses and other financial obligations of the Territory accruing during the past biennial term. But the sum of this indebtedness, when the circumstances for its cause are made known, is neither large nor alarming.

Territorial warrants have not fallen below par value, nor is there any probability of such depreciation. They are sought after with avidity by capitalists as being the best paying securities for moneys invested. But that the Territory is in debt is a notable fact, not before occurring in a period of about ten years. And, moreover, this deficiency is greater than at any time before reported during the past history of the Territory. There is, however, no good reason why this Territory should be in debt one dollar. This condition of its financial affairs has arisen from two principal causes—namely: First, the large and unusual number of appropriations made by the last Legislative Assembly for public improvements and for educational and other interests; and secondly, the failure of the Legislature to make any increase in the present Territorial rate of taxation, or to adopt any means for increasing the sources of revenue. For the former, in a large measure, the

necessity was fully apparent; but for the latter, especially in failing to adopt measures for increasing the *sources* of revenue, no reasonable excuse can be offered.

At the close of the last biennial term there was a total cash surplus in the treasury, over all audited indebtedness, of $81,101.10. The total indebtedness of the Territory at the close of the present biennial term, September 30, 1887, including outstanding warrants, interest thereon, accrued salary and other accounts due and not presented for payment, together with claims for which no appropriation has been made by law, will approximate the sum of $75,000. Over fifty thousand dollars of this amount consists in interest-bearing warrants at the rate of ten per cent. per annum.

Referring to the character and amount of appropriations made by the last Legislative Assembly, the fact must be sufficiently suggestive of the constantly-increasing objects of expenditure of public funds, as well as the demand for larger appropriations to successfully carry on the increasing necessities and business operations of the Territorial government. With such necessities for expenditure, a corresponding increase of revenue from some source is fully apparent, if we would maintain the credit and conserve the best interests of the Territory.

The present rate of Territorial tax (2½ mills on the dollar), while not essentially burdensome, should not be increased. In my opinion, there are other and abundant sources of revenue which, under a wise and judicious system of laws, could be made to produce ample means to pay the ordinary expenses of the Territoral government without imposing a tax on property valuations in excess of one mill on the dollar.

The law makes it incumbent on the Territorial Auditor to report such plans as he may deem expedient for the support of the public credit, for lessening the public expense and promoting economy in the fiscal affairs of the Territory. Following the exhibits and tabulated statements of the financial transactions of this office for the past fiscal term, such plans, suggestions and recommendations will be submitted, in harmony with the requirements of the law above referred to, and as shall be deemed expedient and proper.

DESIGNATED FUNDS.

In classifying the receipts to the treasury department under existing laws, we have but three designated funds distinctively Territorial, and but three principal classes or sources of receipts. These designated funds are the "General Fund," the "Coal-Mining Fund" and the

"Special Penitentiary Fund." In addition to these, however, under the provisions of an act approved November 28, 1883, taxing railroad companies, and known as the "Gross Earnings Law," there is established by the Treasurer a county "Special Railroad Fund." One-third of all the receipts from the "gross earnings" tax are paid directly into the General Fund of the Territory, and the remaining two-thirds to the county "Special Railroad Fund."

The latter fund is apportioned by the Treasurer to the several counties ratably according to the number of miles of railroad located in each county respectively, and the amounts drawn out upon warrants issued by the Auditor. Statements in detail of the receipts and proportionate disbursements of this fund will be shown by reference to Exhibit C and D further along in this report.

By reference to section 4 of an act of the Legislative Assembly "providing for the proper confinement of Territorial convicts," approved Nov. 28, 1883, it will be seen that provision was made for the levy and collection upon all property of the Territory for the years 1884 and 1885 of a tax of one-fourth of one mill, the receipts arising therefrom to be known as "the Territorial Penitentiary Fund." In furtherance of this proposed measure, the last Legislative Assembly (1885–86) passed an act appropriating the further sum of sixty thousand dollars "to be transferred from the General Fund and added to and made part of the Territorial Penitentiary Fund," the said fund to be used in the permanent location and construction of a Territorial penitentiary in the vicinity of Walla Walla. The exhibits of receipts and disbursements to and from this fund will be shown in tabular form in this report. A full and detailed report of all matters proper to be brought to the attention of the Legislature in connection with the location and construction of the penitentiary, and the funds used for that purpose, will doubtless be submitted by the Board of Penitentiary Commissioners appointed by the Governor and having that matter in charge. The designated "Mining Fund" was created by an act of the Legislature of 1883, and became of force January 1, 1884. Section 3 of said act provides that the owner or owners or agent of every coal mine in operation in the Territory shall pay or cause to be paid into the Territorial treasury the sum of four mills on each and every ton of coal sold or used from such mines, which sum shall be paid quarterly and shall constitute a separate fund. The act further provides that the Governor shall appoint a suitable person Inspector of Coal Mines in and for the Territory, who "shall receive an annual salary not exceeding eighteen hun-

dred dollars, to be paid quarterly out of the Mining Fund; *provided*, that if the amount of said Mining Fund in the treasury shall not be sufficient to pay the amount of the Inspector's salary, above provided, he shall receive no other or greater amount than can be paid from said fund."

Under the laws existing prior to the convening of the Legislative Assembly of 1885–86, as construed by the late Territorial Treasurer, no reports of the receipts to the Mining Fund were required to be made to the Territorial Auditor, and none were made; hence, this office had no official knowledge of the operations of the law relative to the Inspector of Coal Mines, either in respect to the receipts or the disbursements of mining funds, at the date of the rendition of our last biennial report, nor until January, 1886. The attention of the Legislature, at its last session, was called by the Auditor to this subject, and remedial legislation recommended, which was effected by a revision and re-enactment of the law in relation to the Territorial Treasurer.

By reference to the Treasurer's report for the term ending June 30, 1885 (see Treasurer's Report, 1885, p. 36) it will be seen that the total receipts to the Mining Fund, under the law, up to that date were $2,273.90, all of which amount was paid to Inspector Thos. Heacock on salary. The report of this fund, above referred to, covers a period of six-quarterly installments of receipts and disbursements and an aggregate deficit of $426.10 of the amount necessary to pay the maximum salary of the Inspector.

All other receipts to the treasury, except those mentioned in connection with the Penitentiary and the Mining Funds, are paid into and disbursed by warrants drawn upon the General Fund.

All special appropriations not specifically required by law to be set apart in cash from the General Fund are treated as a part of that fund in order to economize in the payment of interest. But separate accounts, subsidiary to the General Fund account, are kept of all such appropriations, and warrants therefor are issued upon the General Fund in their regular order.

SOURCES OF RECEIPTS.

The receipts to the treasury, under our present laws, flow from two principal sources—namely, the Territorial tax of 2½ mills on taxable property valuations assessed in the Territory, and one-third of the amount collected semi-annually from railroad companies under the act of the Legislature approved Nov. 28, 1883, known as the Gross Earnings

Law, hereinbefore referred to. The receipts from all other sources, including the penitentiary and mining taxes, in so far as any funds are made available for defraying the expenses of the Territorial government are concerned, are merely nominal and incidental in character. Small sums have been received on account for the care of patients confined in the Hospital for the Insane, and from the sale of Codes and Session Laws sold by the Auditor, as will appear by exhibits following.

FISCAL YEAR, AND REPORTS OF OFFICERS.

Owing to a change in the time for the beginning and ending of the fiscal year, by an act of the Legislative Assembly approved Nov. 28, 1883, the last biennial report of this office in detail was made to close June 30, 1885, covering a period of only twenty-one months. The Legislature of that year also changed the time for its biennial sessions to one month later in the year. This caused a period of five months to intervene between the time for the closing of the fiscal reports of the Territory and the meeting of the Legislature. The desirability of laying before that body the actual condition of the fiscal affairs of the Territory up to the latest period practicable with the workings of this department was so manifest that a supplemental report, in summary form, was submitted by this office, showing the receipts and disbursements for the quarter ending September 30, 1885, and the condition of the Territorial finances at that date. The data comprised in this report, however, will cover a period of twenty-seven months, beginning with July 1, 1885, and ending September 30, 1887.

STATEMENT I.

Showing the Summary of Cash Receipts and Disbursements from the Territorial Treasury from July 1, 1885, to Sept. 30, 1885 (inclusive).

EXHIBIT A.

Amount of Cash Remaining in the Treasury at the close of the last regular Biennial Report, June 30, 1885, consisting of the following balances; viz.:

Cash balance in General Fund			$72,597 27
Cash in Penitentiary Fund			8,503 83
Total cash on hand July 1, 1885			$81,101 10
Cash received for quarter ending Sept. 30, 1885, as per Supplemental Report:			
General Fund	$12,207 40		
Penitentiary Fund	775 15—		12,982 55
Receipts (annual) from Oct. 1, 1885, to Sept. 3, 1886 (inclusive):			
General Fund	$106,098 93		
Penitentiary Fund	9,649 52		
Mining Fund—Jan. 1, 1886, to Sept. 30, 1886	1,023 58—		116,772 03
Receipts (annual) from Oct. 1, 1886, to Sept. 30, 1887 (inclusive):			
General Fund	$117,084 84		
Penitentiary Fund	817 47		
Mining Fund	2,103 18—		$120,005 59
Aggregate receipts, including cash balances			$330,861 27

EXHIBIT B.

Showing the Particular Sources of Receipts.

From tax on property valuations, to General Fund	$189,829 89
" tax on gross earnings of railroads, to General Fund	45,360 03
" care of insane patients, " " "	72 35
" sale of Codes and Session Laws, " " "	129 00
" tax on property valuations, to Penitentiary Fund	11,242 14
" tax on coal, to Mining Fund	3,126 75
Aggregate receipts (twenty-seven months)	$249,760 17
Add balance cash on hand June 30, 1885	81,101 10
Total, including cash balances	$330,861 27

RECAPITULATION.

Balance—General Fund, June 30, 1885	$ 72,597 27	
Receipts—July 1, 1885, to Sept. 30, 1887	235,391 27	$307,988 54
Balance—Penitentiary Fund, Sept. 30, 1885	8,503 83	
Receipts—from taxes, July 1, 1885, to Sept. 30, 1887, Penitentiary Fund	11,242 14	19,745 97
Receipts—Mining Fund, July 1, 1885, to Sept. 30, 1887		3,126 76
Total		$330,861 27

EXHIBIT C.

Showing Amount of "Gross Earnings" Railroad Taxes Collected in Semi-Annual Installments from July 1, 1885, to September 30, 1887, inclusive.

NAMES OF RAILROAD CORPORATIONS PAYING TAXES.	Semi-Annual Tax, August, 1885.	Semi-Annual Tax, February, 1886.	Semi-Annual Tax, August, 1886.	Semi-Annual Tax, February, 1887.	Semi-Annual Tax, August, 1887.	Proportion to Territory (one-third).	Proportion to Counties (two-thirds).	Total Tax, 2½ Years.	Annual Increase Taxes, 1886-1887.
Northern Pacific Railroad Company	$18,875 66	$16,570 30	$16,570 30	$19,215 68	$19,215 68	$30,149 21	$60,298 41	$90,447 62	$5,290 76
Oregon Railway and Navigation Company	3,658 30	6,215 76	6,215 76	8,075 09	8,075 09	10,746 67	21,493 33	32,240 00	3,718 66
Columbia and Puget Sound Railroad Company	1,605 70	1,951 88	1,951 88	2,327 62	2,327 62	3,388 23	6,776 47	10,164 70	751 48
Mill Creek Flouring and Manufacturing Company	102 83	99 82	99 82	119 11	119 11	180 23	360 46	540 69	38 58
Olympia and Chehalis Valley Railroad Company	206 72	304 10	304 10	349 82	349 82	504 85	1,009 71	1,514 56	91 44
Puget Sound Shore Railroad Company	27 76	46 69	46 69	381 24	381 24	294 54	589 08	883 62	669 10
Puget Sound and Gray's Harbor Railroad Comp'y	.....	.....	.....	56 11	56 11	87 41	74 81	112 22	112 22
Satsop Railroad Company	.....	.....	.....	88 35	88 35	58 90	117 80	176 70	176 70
Total	$24,476 97	$25,188 55	$25,188 55	$30,613 02	$30,613 02	$45,360 04	$90,720 07	$136,080 11	$10,848 94

EXHIBIT D.

Total Apportionment of Railroad Tax to Counties and Territory in Severalty under Gross Earnings Law since date of its passage, November 28, 1883.

Adams	County	$11,063 44
Columbia	"	3,807 54
Cowlitz	"	5,383 08
Franklin	"	10,009 64
Garfield	"	91 50
King	"	8,673 40
Kittitas	"	2,842 96
Lewis	"	4,762 62
Lincoln	"	2,924 62
Mason	"	192 60
Pierce	"	11,900 28
Skamania	"	253 72
Spokane	"	9,055 64
Thurston	"	5,946 62
Walla Walla	"	15,044 04
Whitman	"	5,181 64
Yakima	"	9,904 72
Total to counties (two-thirds)		$107,038 06
Total to Territory (one-third)		53,519 02
Aggregate amount collected		$160,557 08

EXHIBIT E.

Comparative Statement of Railroad Tax.

Total railroad tax for 1884, collected in 1885	$48,953 94	
" " " " 1885, " " 1886	50,377 10	
Increase of 1885 over 1884		$1,423 16
Total railroad tax for 1886, collected in 1887	61,226 04	
Increase of 1886 over 1885		10,884 94
Aggregate amount collected in three years	$160,557 08	
Pro rata apportionment to counties (⅔)		107,038 06
" " " Territory (⅓)		53,519 02
	$160,557 08	$160,557 08

EXHIBIT F.

Showing Aggregate Receipts from All Sources, and the Total Amount of Disbursements since July 1, 1885, including amount of Railroad "Gross Earnings" funds apportioned to counties and the balance of cash on hand in each fund respectively on the 30th day of September, 1887.

Aggregate receipts and cash assets		$421,581 34
Receipts to several Territorial funds	$249,760 17	
Receipts to County Railroad Fund	90,720 07	
Total cash in treasury June 30, 1885	81,101 10	
	$421,581 34	$421,581 34

DISBURSEMENTS.

Aggregate cash resources		$421,581 34
General Fund, disbursed by warrant	$240,343 04	
Total interest paid on same	2,714 11	
Disbursed other than by warrant (Gen. Fund)	958 10	
Penitentiary Fund, disbursed	79,686 80	
Mining Fund, disbursed	2,823 41	
Gross earnings to counties, disbursed	79,551 07	
Aggregate disbursements	$406,076 53	
General balance	15,504 81	
	$421,581 34	$421,581 34

RECAPITULATION.

GENERAL FUND—Total resources		$307,988 54
Transferred to Penitentiary Fund	$60,000 00	
Total disbursements	244,015 25	— 204,015 25
Balance cash in General Fund		$3,973 29
PENITENTIARY FUND—Resources	$79,745 87	
Total disbursements	79,686 80	
Balance cash in Penitentiary Fund		$59 17
MINING FUND—Resources	$3,126 76	
Total disbursements	2,823 41	
Balance cash in Mining Fund		$303 35
COUNTY RAILROAD FUND—Resources	$90,720 07	
Amount drawn out by counties	79,551 07	
Balance cash due counties		$11,169 00
AGGREGATE CASH BALANCE		$15,504 81

STATEMENT II.

Showing Amount of Outstanding Unpaid Warrants, Estimated Amount of Interest thereon, the Amount of Accounts Due and Not Presented for Payment, so far as known, and the Approximate Indebtedness of the Territory at the Close of the Fiscal Term, September 30, 1887.

GENERAL FUND.

Warrants unpaid June 30, 1885		$1,633 66
Warrants issued (General Fund		294,670 52
Total		$296,304 18
Total General Fund warrants paid		240,343 04
Warrants unpaid Sept. 30, 1887		$55,961 14
Add interest due on same		927 28
Total		$56,888 42
Balance cash Penitentiary Fund	$59 17	
" " Mining Fund	303 35	
" " General Fund	3,973 29—	$4,335 81
Audited indebtedness over cash in hand		$52,552 61

WARRANTS ISSUED.

On General Fund	$294,670 52
On Penitentiary Fund	79,686 80
On Railroad Fund (county)	70,387 22
On Mining Fund	2,823 41
Total Issued	$447,567 95
Outstanding at close of last report	1,633 66
Aggregate	$449,201 61

WARRANTS PAID.

General Fund Account	$240,343 04	
Penitentiary Fund Account	79,686 80	
Railroad Fund Account	70,387 22	
Mining Fund Account	2,823 41	
Total paid, exclusive of interest		$393,240 47
Amount outstanding		$55,961 14
Interest due on same		927 28
Total		$56,888 42
Deduct total cash in treasury		4,335 81
Balance		$52,552 61

TERRITORIAL DEBT.

Amount of audited indebtedness	$52,552 61
Accounts for salaries of officers and general expenses for the care and maintenance of Territorial convicts, for which no appropriation has been made by law, from May 10, 1887, to September 30, 1887	$12,594 17
Accounts for the transportation of Territorial convicts for which no appropriation has been made, and for which certificates of the Auditor have been issued under Sec. 2583 of the Code	232 65
Amount of unpaid claims for expenses incurred in connection with the construction of the Territorial Penitentiary in excess of appropriation by law	3,242 55
Estimated amount due to Penitentiary Commissioners on salary up to September 30, 1887	1,080 00
Estimated amount of claims for the transportation of convicts for which certificates of the Auditor have not been issued	1,000 00
Estimated amount of miscellaneous salaries and other expenses not audited or presented for payment at the close of the fiscal term, Sept. 30, 1887	3,548 80
Approximate debt of the Territory Sept. 30, 1887	$74,250 78

STATEMENT III.

Showing the Estimated Receipts and Disbursements for the Next Ensuing Biennial Term.

Under this head we may remark that the difficulties are many and almost insurmountable in the attempt to arrive at any satisfactory conclusion regarding a correct estimate of the receipts under our present system of laws relating to revenue and finance.

While the law enjoins that all taxable property shall be assessed at its "full cash value," and defines that term to mean "the amount at which the property would be appraised if taken in payment of a just debt due from a solvent debtor," yet the Territory has no voice in the regulation or equalization of values assessed, and the fact is notorious on the face of nearly every assessment-roll in the Territory that the average assessment will not reach over one-half of the true cash value of property listed for taxation. The question is left to the caprice, and too often biased judgment, of county assessors, whose reports in most instances remain undisturbed by boards of county commissioners while sitting as boards of equalization in their respective counties. There is no such thing as uniform valuations for taxation, as contemplated or required by law. From the best and most reliable information obtainable, the fact seems indisputable that discriminations are quite common in most, if not all the counties.

Moreover, in the absence of any Territorial board of equalization (the necessity for the establishment of which is most urgent), the discrimination against the Territorial interest in taxable values is not unfrequently still more glaringly apparent, and occurs in this way, namely: The rate of Territorial tax is a *fixed* sum, 2½ mills; the county has a maximum rate of eight mills, but the levy may be fixed at any less figure, as necessity may suggest itself to the board of commissioners. From the returns of property valuations in many instances it would seem (whether real or not) to be the policy of county boards of equalization to lower the valuations of property to such a standard as would insure only the actual amount of revenue required to be raised for county purposes upon the basis of the maximum rate of taxation, or approximately at that figure. For illustration: On property the true cash value of which is one million dollars, the Territorial tax

would amount to $2,500; the county tax, at one-half the maximum rate, four mills, would amount to $4,000. But, should the million-dollars valuation be reduced to five hundred thousand, the Territorial tax would be but $1,250, and the county tax, at the maximum rate, eight mills, would be the same as upon the true valuation at four mills—namely, $4,000.

We do not say that this scheme is wholly intentional on the part of county boards of equalization—probably it occurs only in a few cases; but the effect is the same. The principal cause arises from the disposition of most tax-payers to depreciate the value of their possessions with the view to the payment of as little tax as possible, and the failure of assessors and equalizing boards to do their full duty in this respect. The manifest remedy for these evils lies in a well-digested law creating and organizing a Territorial Board of Equalization, with such full powers in the premises as shall appear just and equitable to effect the desired object.

PROPERTY VALUATIONS.

The abstract returns of property valuations for the year 1886 shows an increase of a fraction over one million dollars over the returns of 1885. Those of 1887 show an increase over 1886 of ten millions sixty-one thousand dollars. The average increase per annum amounts to $5,533,200, or a total increase of $11,067,400, during the two years last past. These figures do not include any estimates upon the value of railroad property in the Territory. This office is not in possession of any reliable data regarding the valuation of such property, as under our present law no returns in amount, character or valuation are required to be furnished to any department of the Territorial government. This is another instance demonstrating the urgent necessity for the enactment of a law, well guarded and ample in all its provisions, for the listing and return of statistics. It also demonstrates the almost anomalous condition of the Territory in not being able through proper channels to know but little of its own resources, natural or improved, or the amount, kind and valuations of property owned or operated by corporations, associations or citizens.

The number of miles of railroads operated in the Territory at this date is roughly estimated at not less than one thousand. Assuming that this number is apparently correct, and that the probable valuation is $25,000 per mile, the total valuation of railroads, exclusive of all lands and other property not used in connection with the operation of such roads, would amount to $25,000,000. The average return of valu-

ations for the past two years, however, falls short of the estimate given in last biennial report. Could our law have been such, and effective means taken for its enforcement, compelling county assessors to assess property and make returns at its true cash valuation, it is confidently believed that, instead of the $61,500,000 return of valuations for the present pear, the amount would have exceeded $100,000,000.

It is a mistaken idea to suppose that depreciation of taxable valuations works an economic saving to the tax-payers, unless there is discrimination in his favor by the assessor or by erroneous equalization. To raise a given amount of revenue for general or any particular purpose, any depression of values (for *ad valorem* tax levy) necessitates the increase of the tax rate, and therefore, if taxation on all values is uniform, the result is the same to the tax-payer—he must pay his relative proportion of the full sum of tax required.

ESTIMATES FOR THE YEARS 1888–1889.

The amount of revenue required for the support of the Territorial government for the ensuing biennial term, ending with Sept. 30, 1889, together with the amount necessary for the liquidation of the present Territorial debt, is estimated at the sum of $345,000. This, of course, is exclusive of any extra appropriation for which appeals for legislative favor may be sought in furtherance of the varied growing and developing interests of the Territory.

To insure this amount of available funds to the Territorial treasury, other sources of revenue than those now existing, as hereinbefore suggested, must be provided, or the present rate of tax on property valuations materially increased. The returns of taxable property for this year (1887) amount to $61,500,000 in value. With the present ratio of increase, the amount for the year 1888 will probably reach $70,000,000, making a gross aggregate tax valuation of $131,500,000 for the incoming two years. The gross sum of Territorial tax on this amount at the present rate (2½ mills) would be $328,750. Should the law taxing gross earnings of railroad companies be continued in force, the receipts from that source to the treasury of the Territory will probably not fall short of $50,000 in cash for the next two years. This, added to the gross sum of property tax, would equal $378,750. But from this result we are compelled to deduct, as contingent credits and abatements under our present laws, a sum equaling about twenty per cent. of the gross amount. These credits and abatements consist of the amounts of property tax returned delinquent; the four-per-cent. commission to county treasur-

ers for receiving and disbursing Territorial funds; errors and double assessments, and the amount of cost bills incurred in the trial and conviction of criminals for capital offences in the several counties, which expenses are allowed to counties in abatement, as so much Territorial tax paid into the treasury. The amount audited on account of cost bills allowed during the past two years was $31,445.62. This shows a marked increase over the two years previous. Deducting about twenty per cent. for these credits and abatements from the gross amount of possible revenue, will show an approximate deficit in the sum required for Territorial purposes of $50,000, which includes the amount necessary to liquidate the present indebtedness of the Territory.

As hereinbefore suggested, the Legislature will doubtless be called upon for appropriations for various public buildings and improvements now in process of erection, and others in contemplation; but to what amount it is impossible to estimate with any degree of correctness.

By act of the Legislative Assembly approved February 3, 1886, commissioners were appointed to select a suitable place in Eastern Washington to locate an additional hospital for the insane, "taking into consideration climate, accessibility by railroads, water, fuel, materials for building," etc. A report by these commissioners of the progress made will doubtless be submitted in detail to the Legislature. If the scheme for the erection of this new hospital is carried forward, an appropriation of perhaps not less than $125,000 will be required.

The last Legislative Assembly appropriated the sum of $100,000 for the erection of more commodious and suitable buildings for the care of our insane patients at Fort Steilacoom. The entire amount of that appropriation has been expended, and we believe most economically and judiciously, in the construction of an imposing edifice, now nearing completion. The building is most appropriately designed and apportioned for the purposes intended, and creditable alike to the Territory and to the Construction Commissioners. An additional appropriation will doubtless be required to put some of the "finishing touches" upon this new hospital, to remove the old buildings and rubbish from and otherwise improve the hospital grounds. It is probable that an appropriation of $15,000 will be recommended for these purposes by the Hospital Board of Commissioners.

By an act of the last Legislative Assembly, an appropriation of $60,000, in addition to a contingent amount previously provided by law from property taxation for a like purpose, was made, and commissioners appointed, to construct a Territorial Penitentiary at Walla

Walla. The total amount which became available for the purpose was $79,745.97. Of this amount warrants have been issued, upon certificates of the Building Commissioners for expenses incurred in connection with the construction of the penitentiary building, amounting to $79,686.80. In several important respects the act of the Legislature authorizing the construction of this penitentiary building, and confining the expenditure within the limits of the appropriation, is singularly silent. It provides that "the building shall be of such dimensions, size and capacity as the sixty thousand dollars, added to the [existing] penitentiary fund, economically expended, will possibly make." It further provides and makes it the duty of the Governor to remove the convicts to the new prison as soon as he shall have received notice that the same "is ready for occupancy;" but makes no provision whatever for offices, guards or keepers, or for the care and sustenance of the prisoners after removal. No provision is made for quarters for officers or guards, or for furnishing the building with necessary requisites usually provided for institutions of this kind. These defects of the law and the deficiencies and needed wants to be supplied will doubtless be fully set forth to the Legislative Assembly in the report of the Board of Commissioners appointed by the Governor to carry out the legislative will in respect thereto, and remedial legislation recommended. A probable appropriation of $20,000 will be necessary to meet the requirements above alluded to.

STATEHOOD.

In connection with this subject it may be proper to remark that should the Territory be admitted to statehood at the next session of Congress, or before the time for the convening of the next Territorial Legislature, a special session of the Legislative Assembly will probably be called for the purpose of adopting such measures and providing such means as shall be deemed necessary to perfect a state organization and place the machinery of the state government in proper working order. Should the ardent hopes and long-delayed expectations of a large majority of our citizens be realized in this respect, it will be necessary to provide additional means to defray the expenses incident thereto, which, at a moderate estimate, will amount to fifty thousand dollars.

ESTIMATED DISBURSEMENTS.

In estimating the amounts and the objects for which disbursements of public funds will be required for the ensuing biennial term, reference will only be made to those general objects of expenditure incident to

the necessary and economic administration of the Territorial government, to supply deficiencies in former appropriations and to insure a sufficient balance in the treasury, as far as practicable, to pay the Territorial indebtedness and free the Territory from interest-bearing obligations. While a small or limited amount of debt may not be considered a serious inconvenience to the tax-payers of Washington Territory—a Territory incomparable in the vastness and richness of its great natural resources—it is most desirable that, when the Territory is admitted to statehood, it shall be free from debt, with a cash surplus in its treasury to meet every monetary obligation on presentation, as has been its exceptional condition almost continuously for the past ten years.

The following estimates for disbursements are respectfully submitted:

For Hospital for Insane—general expenses	$70,000 00
" hospital improvements and extra incidentals	15,000 00
" transportation of insane	20,000 00
" Territorial convicts—care and maintenance	50,000 00
" transportation of convicts to Penitentiary	15,000 00
" officers' quarters, completing and furnishing penitentiary, etc.	20,000 00
" Prosecuting Attorneys—salaries	19,000 00
" Auditor and Treasurer—salaries and incidentals	10,000 00
" Librarian and library	1,000 00
" Superintendent of Public Instruction	2,000 00
" Board of Education	1,000 00
" Territorial University	10,000 00
" Washington School for Defective Youth	7,500 00
" printing and advertising	6,000 00
" legislative expenses	5,000 00
" judicial expenses	1,500 00
" extradition expenses	2,000 00
" incidental expenses	5,000 00
" miscellaneous appropriations	10,000 00
" liquidation of debt	75,000 00
Total	$345,000 00

In submitting the above estimates the question of accruing interest on the debt of the Territory has not been taken into consideration, nor

has the amount of unexpended balances of special appropriations been included, which at any time are liable to be called for. These balances aggregate about ten thousand dollars, but, as against these and the amount of accumulating interest, there is a resource of funds, contingent in character, but probably equal in amount, consisting of existing balances in the hands of county treasurers, collections of delinquent taxes, redemption of lands sold for taxes, etc. These considerations, *pro* and *con*, it is thought, will not materially change the results of the foregoing estimates and conclusions.

STATEMENT IV.

Showing the Total Amount of Warrants Issued for Each Designated Account of Service, from July 1, 1885, to Sept. 30, 1887.

No	Account for which Drawn.	1885-86.	1886-87.	Total.
1	Hospital for Insane	$37,716 41	$32,842 79	$70,559 20
2	Expense of transmission of Territorial funds	252 95	67 60	320 55
3	Territorial Treasurer	844 45	2,187 50	3,031 95
4	Washington School for Defective Youth	1,666 66	3,333 33	4,999 99
5	Territorial Penitentiary Construction Fund	23,855 04	55,831 76	79,686 80
6	Prosecuting Attorneys	6,050 00	9,561 80	15,611 80
7	Election proclamations	10 00	696 00	706 00
8	Judiciary expenses	755 85	636 20	1,392 05
9	Territorial Library	40 80	49 02	89 82
10	Territorial Librarian	510 00	390 00	900 00
11	Board of Education	800 00	485 55	1,285 55
12	Penitentiary Commissioners	1,3 00		1 3 00
13	Territorial convicts	18,691 40	22,550 76	41,242 16
14	Religious instruction of convicts	108 33	62 50	170 83
15	Extradition expenses	108 10	961 25	1,173 15
16	Postage, etc, on Territorial Laws	287 29		287 29
17	Improvement of Capitol grounds	200 00	221 92	421 92
18	Executive Expenses	500 00		500 00
19	Pilot Commissioners	28 70	63 00	91 70
20	Territorial printing and advertising	2,166 34	1,122 46	3,288 80
21	Superintendent of Common Schools	1,875 60	1,002 50	2,878 10
22	Territorial Auditor	2,500 00	3,125 00	5,625 00
23	Papers for Penitentiary	17 50	6 00	23 50
24	Territorial University	4,150 00	6,250 00	10,400 00
25	Miscellaneous and Special appropriations	7,091 36	314 94	7,406 30
26	Legislative expenses	4,202 19		4,202 19
27	Coal Mine Inspector	1,023 58	1,799 83	2,823 41
28	Railroad gross earnings tax	17,503 18	52,884 04	70,387 22
29	Transportation of insane	9,195 05	7,962 82	17,157 87
30	Eastern Washington Insane Asylum Commission	168 00	252 00	420 00
31	Hospital for Insane Construction Fund	16,748 60	72,773 20	99,511 80
32	Appropriation for School for Deaf Mutes	300 00		300 00
33	Sinking artesian wells in Adams and Franklin Cos		550 00	550 00
	Total	$162,571 18	$284,996 77	$447 567 95

STATEMENT IV—EXHIBIT A.

Amount of Warrants Drawn on Each Account for Each Quarter of the Fiscal Year commencing July 1, 1885, and ending Sept. 30, 1886, being fifteen months.

Page.	ACCOUNT.	Amount Drawn First Q'rter, commencing July 1, 1885, and included in Supplemental Report, 1885.	Amount Drawn Second Quarter.	Amount Drawn Third Quarter.	Amount Drawn Fourth Quarter.	Amount Drawn Fifth Quarter.	Total Drawn for Five Quarters.
71	Hospital for Insane	$5,377 50	$4,600 27	$8,312 60	$5,607 54	$13,818 50	$37,716 41
100	Expense of transm'ss'on of Territorial funds			181 15	62 95	8 85	252 95
130	Territorial Treasurer			406 95	437 50		844 45
140	Washington School for Defective Youth				833 33	833 33	1,666 66
191	Territorial Penitentiary Construction Fund				1,281 05	22,573 99	23,855 04
207	Prosecuting Attorneys	1,500 00	1,500 00		3,050 00		6,050 00
213	Election proclamations	10 00					10 00
218	Judiciary expenses	229 70	202 70	28 00	181 70	113 75	755 85
221	Territorial Library	15 00	12 95		12 85		40 80
225	Territorial Librarian	100 00	100 00		210 00	100 00	510 00
229	Board of Education	300 00			60 00	440 00	800 00
231	Penitentiary Commissioners			133 00			133 00
235	Territorial convicts	4,219 00	4,370 30	5,099 10		5,003 00	18,691 40
236	Religious instruction of convicts		83 33		25 00		108 33
238	Extradition expenses		208 90				208 90
240	Postage, etc., on Territorial Laws				287 29		287 29
241	Improvement of Capitol grounds					200 00	200 00
242	Executive expenses				291 44	208 56	500 00
247	Pilot Commissioners		18 10	10 60			28 70
251	Territorial printing and advert'sing	137 00	456 00	332 89	1,189 30	50 55	2,166 34
253	Superintendent of Common Schools	420 00		583 00	515 10	337 50	1,855 60
254	Territorial Auditor	625 00	625 00	625 00	625 00		2,500 00
262	Papers for Penitentiary		9 00	6 00	2 50		17 50
264	Territorial University	750 00	750 00		1,250 00	1,400 00	4,150 00
273	Miscellaneous and special appropriations	150 00	25 00	3,464 86	1,458 00	1,983 50	7,081 36
281	Legislative expenses			4,202 19			4,202 19
290	Coal Mine Inspector			368 68	265 42	389 48	1,023 58
294	Railroad gross earnings tax			5,440 99	10,335 62	1,726 57	17,503 18
315	Transportation of insane	1,595 50	2,548 55	831 43	2,412 15	1,807 42	9,195 05
326	Eastern Washington Insane Asylum Commission			168 00			168 00
361	Hospital for Insane Construction Fund			132 40	2,860 09	16,756 11	19,748 60
400	Deaf Mute School appropriation			300 00			300 00
	Total	$15,429 50	$15,510 10	$30,626 84	$33,253 83	$67,751 11	$162,571 18

STATEMENT IV—EXHIBIT B.

Amount of Warrants Drawn on Each Account for Each Quarter of the Fiscal Year commencing October 1, 1886, and ending Sept. 30, 1887.

Page.	ACCOUNT.	Amount Drawn First Quarter.	Amount Drawn Second Quarter.	Amount Drawn Third Quarter.	Amount Drawn Fourth Quarter.	Total Drawn for Four Quarters.
71	Hospital for Insane	$5,878 02	$6,098 09	$12,013 74	$8,852 94	$32,842 79
100	Expense of transmission of Territorial funds		12 06	55 54		67 60
130	Territorial Treasurer	437 50	437 50	875 00	437 50	2,187 50
140	Washington School for Defective Youth	833 33	833 33	833 34	833 33	3,333 33
191	Territorial Penitentiary Construction Fund	52,745 63	2,603 23	272 90	150 00	55,831 76
208	Prosecuting Attorneys	1,525 00	2,142 65	1,312 22	4,581 93	9,561 80
215	Election proclamations	660 00	36 00			696 00
218	Judiciary expenses	128 45	160 00	189 00	158 75	636 20
121	Territorial Library	15 07	13 65	20 30		49 02
225	Territorial Librarian	100 00	100 00	90 00	100 00	390 00
231	Penitentiary Commissioners					
408	Territorial convicts	5,943 30	5,712 10	10,643 91	252 45	22,550 75
236	Religious instruction of convicts	50 00		12 50		62 50
238	Extradition expenses		343 30	202 75	418 20	964 25
240	Postage, etc., on Territorial Laws					
241	Improvement of Capitol grounds	221 92				221 92
241	Executive expenses					
247	Pilot Commissioners	32 20			30 80	63 00
251	Territorial printing and advertising	41 00	136 50	853 11	91 85	1,122 46
253	Superintendent of Common Schools	210 00	187 50	312 50	312 50	1,022 50
255	Territorial Auditor	625 00	625 00	1,250 00	625 00	3,125 00
262	Papers for Penitentiary	6 00				6 00
264	Territorial University	1,250 00	1,250 00	2,500 00	1,250 00	6,250 00
274	Miscellaneous and special appropriations	77 40	84 30	16 05	137 19	314 94
290	Coal Mine Inspector	422 14	477 69	450 00	450 00	1,799 83
294	Railroad gross earnings tax	15,034 60		21,978 16	15,871 28	52,884 04
318	Transportation of insane	1,754 55	2,591 70	2,200 21	1,416 36	7,962 82
326	Eastern Washington Insane Asylum Commission			252 00		252 00
365	Hospital for Insane Construction Fund	25,388 86	16,895 56	13,450 54	24,028 24	79,763 20
402	Board of Education				485 55	485 55
406	Artesian wells in Adams and Franklin counties				550 00	550 00
	Total	$113,379 97	$40,800 16	$69,782 77	$61,033 87	$284,996 77

STATEMENT IV—EXHIBIT C.

Recapitulation of Exhibits A and B.

	1885.	1886.	1887.	Total.
Amount drawn in (extra) quarter ending September 30.	$15,429 30			$15,429 30
Amount drawn in quarter ending December 31	15,510 10			15,510 10
" " " " March 31		$30,626 84	$40,800 16	71,427 00
" " " " June 30		33,253 83	69,782 77	103,036 60
" " " " September 30		67,751 11	61,033 87	128,784 98
" " " " December 31		113,379 97		113,379 97
Total amount of warrants drawn from July 1, 1885, to September 30, 1887	$30,939 40	$245,011 75	$171 616 80	$447,567 95

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STATEMENT V.

Showing the Amount of General and Special Appropriations, including those made for the years 1886–87; the Amount of Warrants Drawn for Extra Quarter ending Sept. 30, 1885, and the Amount of Warrants Drawn in Two Fiscal Years ending Sept. 30, 1886, and Sept. 30, 1887; also, the Balances of Appropriations remaining unexpended at the close of business on Sept. 30, 1887, the whole covering a period of twenty-seven months.

No.	OBJECT OF APPROPRIATION.	Annual Appropriation.	Aggregate (Biennial) Appropriation	Special Appropriations	Date of Act Authorizing Appropriation	Amount of Warrants Drawn for Extra Qr. ending Sept. 30th, 1885	Amount of Warrants Drawn in fiscal Year ending Sept. 30th, 1886	Amount of Warrants Drawn in fiscal Year ending Sept. 30th, 1887	Total Amount of Warrants Drawn from July 1, 1885, to Sept. 30, 1887 (27 months)	Balance of Appropriation unexpended at close of business, Sept. 30th, 1887
1	Artesian wells in Adams and Franklin counties (sinking of)			$ 6,000 00	January 30 1886			$ 550 00	$ 550 00	$ 5,450 00
2	Board of Education	$ 300 00			November 28 1883	$ 300 00			300 00	
"	" "	500 00	$ 1,000 00		February 4 1886		500 00	485 55	985 55	14 15
3	Coal Mines (inspector of), contingent	1,800 00	3,600 00		January 1 1884		1,023 58	1,799 83	2,823 41	776 59
4	Eastern Washington Insane Asylum Commission			500 00	February 3 1885		168 00	252 00	420 00	80 00
5	Executive expenses			500 00	February 4 1886		500 00		500 00	
6	Extradition expenses				Code Sec 971		208 90	964 25	1,173 15	
7	Hospital for Insane—Construction Fund			100,000 00	February 3 1886		19,748 60	79,763 20	99,511 80	188 20
8	" " " General Fund	32,500 00	65,000 00		November 28 1883	5,377 50	11,906 41		17,283 91	2,565 80
					February 3 1886		20,432 50	32,842 79	53,275 29	
9	Improvement of Capitol grounds			500 00	February 4 1886		200 00	221 92	421 92	78 08
10	Judicial expenses				Code Sec 2173	229 70	526 15	636 20	1,392 05	
11	LEGISLATIVE EXPENSES—									
	Contingent				February 4 1886		204 25		204 25	
	Employees				January 30 1886		3,441 00		3,441 00	
	"				February 4 1886		276 00		276 00	
	Incidental printing				February 3 1886		100 94		100 94	
	Postage stamps			180 00	December 23 1885		180 00		180 00	
12	MISCELLANEOUS AND SPECIAL APPROPRIATIONS—									
	Cancelled warrants re-issued				November 28 1883		23 00		20 00	
	Copying books for Auditor and Treasurer's office				Code Sec 2570			6 05	6 05	
	Distribution of Session Laws, 1885–86				February 4 1886		58 00		58 00	
	Delinquent taxes overpaid (reimbursement of)			29 00	January 20 1886		29 00		29 00	
	Extradition expenses incurred by J. H. McGraw			300 00	January 20 1886		300 00		300 00	
	Expressage on assessment and census rolls, etc				Code Sec 2945			97 55	97 55	
	Expense of distributing Governor's report				February 4 1886			20 90	20 90	
	Indexing Code and Session Laws 1881–83–85–86			300 00	February 4 1886		300 00		300 00	
	New Orleans Exposition Commission (expenses of)			2,500 00	January 6 1885		2,500 00		2,500 00	
	Organizing Territorial militia			164 91	January 20 1885		164 91		164 91	
	Protecting Capitol building from fire			157 15	February 3 1886		157 15		157 15	
	Printing Governor's message and report			1,400 00	February 4 1885		1,400 00		1,400 00	
	Printing and distribution of Supreme Court reports			1,600 00	January 20 1886		1,507 00	60 50	1,567 50	32 50
	Repairing pest house	200 00	400 00		Code Sec 2197	150 00	150 00		300 00	100 00
	Storing and caring for Territorial arms			242 80	January 20 1885		242 80		242 80	
	Territorial delinquent funds (commission on collection of)				February 4 1885			129 94	129 94	
	Transportation of Legislative Assembly to visit public buildings			51 00	January 30 1886		51 00		51 00	
13	Papers for Territorial Penitentiary	50 90	100 90		Code Sec. 3295		17 50	6 00	23 50	76 50
14	Prosecuting Attorneys	6,000 00	12,000 09		November 23 1883	1,500 00	4,287 50	3,823 21	9,610 71	2,389 29
"	" "	9,500 00	19,000 00		February 4 1886		262 50	5,738 59	6,001 09	12,998 91
15	Publishing election proclamation				Code Sec 2367	10 00		696 00	706 00	
16	Postage, etc., on Territorial Laws				February 4 1886		287 29		287 29	
17	Pilot Commissioners				November 9 1877		28 70	63 00	91 70	
18	Railroad gross earnings tax				November 28 1883		17,503 18	52,884 04	70,387 22	
19	School for Deaf Mutes			300 00	January 2 1885		300 00		300 00	
20	Territorial Auditor	2,500 00	5,000 00		November 22 1883	625 00	1,875 00	3,125 00	5,625 00	
21	" Librarian	400 00	800 00		Code Sec 2609	100 00	410 00	390 00	900 00	
22	" Library		100 00		Code Sec 2612	15 00	25 80	49 02	89 82	10 18
23	" Treasurer, and expenses of office	1,750 00	3,500 00		January 20 1886		844 45	2,187 50	3,031 95	468 05
24	" Superintendent of Public Instruction, and expenses of office	900 00	1,800 00		November 28 1883	420 00	583 00		1,003 00	797 00
"	" " " " " "	1,250 00	2,500 00		February 4 1886		852 60	1,022 50	1,875 10	624 90
25	" University	3,000 00	6,000 00		October 31 1883	750 00	750 00		1,500 00	4,500 00
"	"			10,600 00	January 16 1886		2,650 00	6,250 00	8,900 00	1,700 00
"	" —Regents of				November 9 1877		51 50		51 50	
26	" Penitentiary Construction Fund {Additional to existing Peniten'y Fund / Contingent			60,000 00 / 19,745 97	January 22 1886		23,855 04	55,831 76	79,686 80	
27	" Penitentiary Commissioners (for selecting site)			133 00	February 4 1886		133 00		133 00	
28	" Convicts—Care and keeping of (by contract)				November 28 1883	4,219 00	14,472 40	20,572 56	39,263 96	
"	" " Clothing on discharge				November 11 1875			100 00	100 00	
"	" " Transfer of				January 22 1886			1,878 20	1,878 20	
"	" " Religious instruction of	100 00	200 00		Code Sec 3236		108 33	62 50	170 83	29 17
"	" printing and advertising				{Code Secs 2570, 2573, 2574, 2945, 3101 / No 28, '83, Ja. 20, '85}	137 60	2,028 74	1,122 46	3,288 80	
	Transportation of insane				November 29 1881	1,595 50	2,788 10		4,383 60	
	" " "				February 3 1886		4,811 45	7,962 82	12,774 27	
1	Transmission of Territorial funds				November 9 1877		252 95	67 60	320 55	
2	Washington School for Defective Youth			7,500 00	February 3 1885		1,666 66	3,333 33	4,999 99	2,500 01
	Total					$15,429 30	$147,141 88	$284,996 77	$447,567 95	$35,679 63

STATEMENT V—EXHIBIT A."

Showing amount and character of Special Appropriations made by the Legislative Assembly of 1885-6, for which Warrants were to be Drawn, together with the Date when Audited, Amounts Audited and Balances Unexpended.

SERVICE FOR WHICH APPROPRIATED.	Specific Appropriation.	Laws 1885-6. Page.	Section.	Act Approved.	To whom payable.	Date when Audited.	Amount audited and paid.	Unexpended balance.	Remarks.
				1886					
Artesian wells, Adams and Franklin counties	$6,000 00	175	1	Jan. 30	Contractor	Sept. 1, 1887	$550 00	$5,450 00	
Capitol Grounds, improv't of	500 00	157	1	Feb. 4	Contractor	1886	421 92	78 08	
" " protection of		474	1	Feb. 3	William Pix	Feb. 6, 1886	157 15		
Com'r New Orleans Exposition	2 500 00	151	1	Jan. 6	Ezra Meeker	1886	2,500 00		
Clerks and employees Legislative Assembly		466	1	Jan. 30	Various persons	1886	3,441 00		
Contingent expenses of Legislative Assembly		155 467 469	2 2 1	Feb. 4	" "	1886	480 25		
Deaf mutes, school for	300 00	150	2	Jan. 2	P. S. Knight	Mar. 17, 1886	300 00		
Defective Youth, school for	7,500 00	141	33	Feb. 3	Treas. Board of Trustees.	1886 1887	4,999 99	2,500 01	
Extradition expenses	300 00	422	1	Jan. 2	J. H. McGraw	Jan. 29, 1886	300 00		
Indexing Code and Laws	300 00	172	4	Feb. 4	Appointee	July 19, 1886	300 00		
Militia, organization of	164 91	468	2	Jan. 20	R. G. O'Brien	Feb. 2, 1886	164 91		
Printing Governor's Message.	1,400 00	109	1	Feb. 4	Lowman & Hanford	April 24, 1886	1,400 00		
Printing for Legislative Assem'y		106	3	Feb. 3	T. H. Cavanaugh	Feb. 4, 1886	100 94		
				1885					
Postage stamps for " "	180 00	158	1	Dec 23	J. E. Gandy and H. D. Cock	Jan. 2, 1886	180 00		
				1886					
Supreme Court decisions, printing and distribution of	1,600 00	166-7	1-4	Jan. 20	Publisher	1886	1,567 50	32 50	
Territorial arms, care of	112 80	470	1	Jan. 20	A. Farquhar	Jan. 23, 1886	112 80		
" armory	180 00	473	1	Jan. 20	Paine Bros.	Feb. 23, 1886	180 00		
Terr'l Insane Asylum, Eastern Washington Commissioners to select site for	500 00	145	6	Feb. 3	Commissioners	1886 1887	420 00	80 00	
Territorial Executive expenses.	500 00	156	1	Feb. 4	Governor	1886	500 00		
Territorial Hospital for Insane, construction of	100,000 00	144	13	Feb. 3	Various persons	1886 1887	99,511 80	488 20	

Terr'l Peniten'y construction of " " contingent	60,000 00 19,745 97	155	16	Jan. 22	Various persons	{1886 1887}	79,686 80	59 17	Special appropriation additional to exististing Penitentiary Fund.
Terr'l Penitentiary Commissioners for selecting site	133 00	468	1	Feb. 4	S. W. Brown *et al*	Feb. 25, 1886	133 00		
Terr'l Penitentiary, removal of convicts to		154	13	Jan. 22	Common Carrier	1887	1,878 20		
Territorial tax refunded	29 00	472	1	Jan. 20	James O'Loughlin	Jan. 26, 1886	29 00		
Territorial University	10,600 00	149	1-3	Jan. 16	Treas. Board of Regents	{1886 1887}	8,900 00	1,700 00	
Transpor'tion of Leg'tive Ass'y to visit public buildings	51 00	470	1	Jan. 30	C. E Clancey	Feb 6, 1886	51 00		
Total							$208,206 26	$10,387 96	

STATEMENT VI.

Showing Number and Amounts of Warrants Issued in Detail, on what Account, to whom, and for what Services, under Exhibits 1 to 33, inclusive.

EXHIBIT No. 1—HOSPITAL INSANE.

(Acts approved November 28, 1883, and February 3, 1885.)

Date.	Warrant No	To Whom Issued.	For What Service	Amount.
1885.				
August 8	820	Harvey & Young	Hardware	$ 40 01
8	821	Hanson & Company	Lumber	9 10
8	822	Benj. Vincent	Shoes	64 50
8	823	E. A. Light & Sons	Freight, wharfage	29 35
8	824	Gross Brothers	Dry goods	71 30
8	825	Sprague & Hamilton	Supplies	350 40
8	826	Gordon Hardware Company	Hardware	38 33
8	827	John S. Baker & Company	Supplies	480 87
8	828	W. G. Rowland	do	558 25
8	829	Geo. D. Shannon	Potatoes	7 75
8	830	Schwabacher Bros. & Company	Supplies, dry goods, etc	2,168 83
8	831	J. G Weller	Meat	160 55
8	832	Kiehlmeyer & Uhlman	Corned beef	66 00
8	833	Clericus & Korn	Drugs	101 45
8	834	A. H Chambers	Salt pork	96 00
8	835	Brownsville Woolen Mills	Woolen goods	338 00
8	836	N. H Orr	Repairs to wagons	15 00
8	837	Schafer & Howard	Malt	2 20
8	838	W. Birmingham	Cheese	62 55
8	839	J. W. Waughop	Cash advanced	5 25
8	840	S. C. Woodruff	Services as Sec. & cash advanc'd	33 68
8	844	A. F. Tull s	" Trustee	42 00
8	842	W. H Pumphrey	" Trustee	11 75
8	843	Geo. E. Atkinson	" Trustee	3 00
Sept. 5	852	Schwabacher Bros. & Company	Merchandise	73 09
5	853	J. G. Weller	Meat	141 00
5	854	Treen, Raymond & Turrell	Shoes	242 40
5	855	G. Breezeman	Lumber	37 87
5	856	E W. Hanson	Sewing machines	50 00
5	857	A. F. Tullis	Services as Trustee	21 60
5	858	Peter Runquist	Blacksmithing	42 44
5	859	Geo F. Atkinson	Services as Trustee	5 00
5	860	S C. Woodruff	Services as Secretary	8 58
October 5	883	F. Meyers	Straw	15 00
5	884	B. F. Kendall	Chair	9 00
5	885	Northwest Weekly Tribune	Subscription	4 00
5	886	J G. Weller	Meat	152 85
5	887	Hanson & Company	Lumber	11 13
5	888	Edward Huggins	Straw	10 00
5	889	Eliza S. Waughop	Postage	20 00
5	890	G. E. Atkinson	Services as Trustee	5 00
5	891	S. C. Woodruff	" Secretary	10 08
5	892	A. F. Tullis	" Trustee	21 00
5	893	J W. Waughop	" Superintendent	537 52
5	894	S C. Woodruff	" Accountant	207 06
5	895	W. R. Fenn	" Head Warden	149 59
5	896	C. A. Lowell	" Assistant Warden	138 63
5	897	R. B. Cassell	" Assistant Warden	132 33
5	898	A. E. Scharff	" Assistant Warden	70 20
5	899	A. Johnson	" Assistant Warden	132 33
5	900	H. T Hawkins	" Assistant Warden	114 03
5	901	O. M Jones	" Night Warden	130 23
5	902	C. E. Peterson	" Carpenter	150 71
5	903	A. Wise	" Outside Warden	115 07
5	904	John Collins	" Cook	226 85

STATEMENT VI—EXHIBIT No. 1 (*Continued*).

Date	Warrant No.	To Whom Issued	For What Service	Amount
1885				
Oct 5	905	Edward Lacey	Services as Baker	$126 03
5	906	George Lacey	" Assistant Cook	75 62
5	907	J R. Fraser	" Teamster	100 82
5	908	M. H. Hawkins	" Matron	132 33
5	909	Jessie R. Fraser	" Assistant Matron	100 82
5	910	Ada Arnold	" Assistant Matron	100 82
5	911	M. Jones	" Laundress	75 62
5	912	J. W. Waughop	Cash advanced	50 25
Nov. 5	931	B Alden	Mason work and brick	14 00
5	932	Schafer & Howard	Malt	15 00
5	933	E. A. Light & Son	Wharfage	7 95
5	934	W Birmingham	Potatoes	410 32
5	935	Hawley & Young	Hardware and plumbing	13 58
5	936	J. G Weller	Fresh meat	151 25
5	937	J. W Waughop	Cash advanced	115 00
5	938	A F Tullis	Services as Trustee	21 00
5	939	Geo. E. Atkinson	" Trustee	3 00
5	940	S. C Woodruff	" Sec. & cash advanced	55 51
Dec. 7	953	J. G. Weller	Fresh meat	149 65
7	957	Hanson & Co	Lumber	65 99
7	958	Schwabacher Bros. & Company	Padlocks	17 75
7	959	J Baum & Company	Dry goods	275 00
7	960	Holt & Pendegast	Books	48 10
7	961	G. Breezeman	Bed-posts	21 87
7	962	Harvey & Young	Hardware	2 50
7	963	J. W. Waughop	Cash advanced	42 30
7	964	A. F Tullis	Services as Trustee	21 00
7	965	Geo E Atkinson	" Trustee	5 00
7	966	S C. Woodruff	" Sec. & cash advanced	62 78
1885				
Jan 6	999	J. W. Waughop	Salary as Superintendent	509 62
6	1000	S. C. Woodruff	" Accountant	246 36
6	1001	W. R. Fenn	" Head Warden	151 23
6	1002	C. A. Lowell	" Assistant Warden	138 63
6	1003	R. B Cassells	" Assistant Warden	132 33
6	1004	A. E. Schaeff	" Assistant Warden	130 89
6	1005	A. Johnson	" Assistant Warden	132 33
6	1006	H T. Hawkins	" Assistant Warden	132 33
6	1007	O M. Jones	" Night Warden	80 18
6	1008	A. Wise	" Outside Warden	126 03
6	1009	C. E. Peterson	Services as Carpenter	162 05
6	1010	John Collins	" Cook	226 85
6	1011	Edward Lacey	" Baker	126 03
6	1012	G. E. Lacey	" Assistant Cook	75 62
6	1013	J. R Frazer	" Teamster	100 82
6	1014	M H Hawkins	" Matron	132 33
6	1015	Jessie R. Fraser	" Assistant Matron	97 53
6	1016	Ada Arnold	" Assistant Matron	99 72
6	1017	M J Jones	" Laundress	75 62
6	1018	W H Pumphrey	" Trustee	10 40
6	1019	A. F. Tullis	" Trustee	5 00
6	1020	S C Woodruff	" Sec. & cash advanced	49 99
6	1021	A. B Stewart	Drugs	30 25
6	1022	Weekly Partisan	Advertising	24 00
6	1023	R F. Radebaugh	"	24 00
6	1024	Peter Runquist	Blacksmithing	23 00
6	1025	E W. Johnson	Repairing shoes	33 75
6	1026	J. W. Waughop	Cash advanced	11 35
6	1027	J G Weller	Fresh meat	178 00
6	1028	Weekly Chronicle	Advertising	24 00
6	1029	E. G. Rogers	Merchandise	9 56
6	1030	Geo D Messegee	Return of escaped patient	19 00
6	1031	W. Fesenfield & Company	Hardware	13 15
6	1032	E S Waughop	Postage stamps	14 00
6	1033	John S Baker & Company	Merchandise	29 70
6	1034	Hanson & Company	"	76 82
Feb. 10	1093	A. B. Stewart & Brother	Drugs	109 82
10	1094	Wheelwright & Hunt	Hardware	4 85
10	1095	E A Light & Son	Wharfage and freight	27 70

STATEMENT VI—EXHIBIT No. 1 (*Continued*).

Date.	Warrant No.	To Whom Issued	For What Service.	Amount
—1886—				
Feb. 10	1096	B Frederick	Beans and butter	$ 501 00
10	1097	Catlin & Hogue	Cheese	57 06
10	1098	Hanson & Company	Merchandise	587 78
10	1099	Thorp & Uhlman	Meat	805 90
10	1100	J S. Baker & Company	Merchandise	1,078 03
10	1101	West Shore Publishing Co	Subscription	1 00
10	1102	N. H. Orr	Services	8 00
10	1103	A. F. Tullis	Services as Trustee	18 00
10	1104	S. C. Woodruff	" Sec. & cash advanced	18 68
10	1105	W. H. Pumphrey	" Trustee	20 10
10	1106	J. W. Waughop	Sundries furnished	34 30
10	1107	George E. Atkinson	Services as Trustee	5 00
10	1108	Schwabacher Bros. & Company	Merchandise	1,084 05
Mar. 19	1136	Thorp & Uhlman	Fresh and salt meat	442 70
19	1137	E. S. Waughop	Postage stamps	10 00
19	1138	Palouse Gazette	Subscription	3 00
19	1139	Gilchrist & Company	Lumber	71 25
19	1140	Schwabacher Bros. & Company	Merchandise	70 18
19	1141	Thomas & Baltzell	Dry goods	29 70
19	1142	Robert Murray	Straw	7 50
19	1143	John S. Baker & Company	Merchandise	46 25
19	1144	James Chamberlain	Furniture	41 65
19	1145	C. O. Bean	Surveying	12 60
19	1146	Peter Runquist	Blacksmithing	15 75
19	1147	Hanson & Company	Lumber	41 55
19	1148	W B. Kelly	Abstract	26 00
19	1149	S. Judson	Seed oats	15 00
19	1150	Sprague Journal	Subscription	2 50
19	1151	The Nugget	"	6 00
19	1152	E R. Rogers	Flour	23 75
19	1153	E. A. Light & Sons	Wharfage, etc	5 10
19	1154	J. W. Waughop	Cash advanced	1 00
19	1155	S. C. Woodruff	Services as Sec. & cash advanced	103 98
19	1156	W. H. Pumphrey	" Trustee	22 60
19	1157	A. F. Tullis	" Trustee	15 00
Apr. 6	1194	J. W. Waughop	Salary as Superintendent	497 81
6	1195	S. D. Starkweather	" Assistant Physician	114 52
6	1196	S. C. Woodruff	" Accountant	219 46
6	1197	W. R. Fenn	" Head Warden	155 47
6	1198	M H. Hawkins	" Matron	148 18
6	1199	John Collins	Services as Cook	121 92
6	1200	C. E. Peterson	" Carpenter	147 81
6	1201	C. A. Lowell	" Attendant	134 11
6	1202	R. B. Cassells	" Attendant	131 71
6	1203	A. E. Scharff	" Attendant	130 23
6	1204	A. Johnson	" Attendant	131 71
6	1205	H. T. Hawkins	" Attendant	113 01
6	1206	O. M. Jones	" Night Attendant	131 71
6	1207	A. Wise	" Outside Attendant	121 92
6	1208	Jessie R. Fraser	" Attendant	119 72
6	1209	Ada Arnold	" Attendant	119 72
6	1210	Edward Lacey	" Baker	123 20
6	1211	J. R. Fraser	" Teamster	40 85
6	1212	F. Skoning	" Teamster	45 58
6	1213	Geo Lacey	" Assistant Cook	73 97
6	1214	M. J. Jones	" Laundress	73 15
6	1215	A. B. Stewart & Brother	Drugs	7 10
6	1216	G. Bressman	Bed-posts	21 87
6	1217	Jas. Rigney	Straw	14 29
6	1218	S C. Woodruff	Services as Sec & cash advanced	16 09
6	1219	W. H. Pumphrey	Purchase of land	300 00
6	1220	Schwabacher Bros. & Company	Merchandise	69 83
6	1221	Uhlman, Sargent & Company	Fresh meat	176 32
6	1222	B. B Dearborn	Printing blanks	45 50
6	1223	F. S. Chadbourne	Chairs	25 09
6	1224	Wm. Birmingham	Potatoes	202 28
6	1225	A. F. Tullis	Services as Trustee	7 00
6	1226	Geo D. Shannon	" Trustee	7 00
May 7	1263	Uhlman, Sargent & Company	Fresh meat	268 80

STATEMENT VI—EXHIBIT No. 1 (*Continued*).

Date.	Warrant No	To Whom Issued.	For What Service	Amount
(1883)				
May 7	1264	Gross Brothers	Merchandise	$ 18 10
7	1265	Talok Manufacturing Company	Lumber	9 00
7	1266	A. B Stewart & Brothers	Drugs	12 00
7	1267	Chilberg & Macready	Hardware	9 70
7	1268	Schwabacher Bros & Company	Merchandise	58 18
7	1269	Hanson & Company	Lumber	17 01
7	1270	John S. Baker & Company	Oatmeal	31 88
7	1272	S. C. Woodruff	Services as Sec & cash advanced	20 18
June 8	1289	Uhlman, Sargent & Company	Fresh meat	294 24
8	12.0	Schwabacher Bros. & Company	Merchandise	58 63
8	1291	T. I McKenny	Dispensatory	3 50
8	1291½	Jas Chamberlain	Merchandise	28 20
8	1292	Catlin & Hogue	Feed	74 27
8	1293	J. W. Waughop	Cattle purchased	721 25
8	1294	W H. Pumphrey	Services as Trustee	11 15
8	12.5	S. C Woodruff	" Sec. & cash advanced	13 19
8	1296	Geo D. Shannon	" Trustee	15 00
8	1297	A F. Tullis	" Trustee	16 00
July 5	1337	J W. Waughop	Salary as Superintendent	498 99
5	1338	S. D. Starkweather	" Assistant Physician	274 25
5	1339	S. C. Woodruff	" Accountant	248 56
5	1340	M H Hawkins	Services as Matron	162 05
5	1341	W R Fenn	" Head Warden	162 05
5	1342	John Collins	" Cook	224 38
5	1343	C. E Peterson	" Carpenter	149 59
5	1344	C A. Lowell	" Attendant	134 63
5	1345	R B Cassells	" Attendant	134 63
5	1346	A. E Scharff	" Attendant	134 63
5	1347	A Johnson	" Attendant	134 63
5	1348	H. T Hawkins	" Attendant	116 43
5	1349	O. M. Jones	" Night Attendant	128 72
5	1350	A Wise	" Outside Attendant	134 63
5	1351	Jessie R. Fraser	" Attendant	134 63
5	1352	Ada Arnold	" Attendant	134 63
5	1353	Alice Ross	" Night Attendant	130 19
5	1354	Edward Lacey	" Baker	124 66
5	1355	F. Skouing	" Teamster	99 73
5	1356	Geo Lacy	" Assistant in kitchen	74 80
5	1357	M J. Jones	" Laundress	74 80
5	1358	Uhlman, Sargent & Company	Fresh meat	208 08
5	1359	Schwabacher Bros. & Company	Merchandise	72 06
5	1360	Catlin & Hogue	Feed	29 13
5	1361	J. W. Waughop	Cash advanced	51 50
5	1362	Wheelright & Hunt	Hardware	18 89
5	1363	R. F. Radebaugh	Printing	59 50
5	1364	A. B Stewart & Brothers	Drugs	30 07
5	1365	John S Baker & Company	Matches	2 25
5	1366	M. F. Hatch	Laths	9 60
5	1367	E. S. Waughop	Postage stamps	16 00
5	1368	W. Fesenfield	Ice-cream freezer	5 75
5	1369	S. C Woodruff	Services as Sec & cash advanced	16 82
5	1370	Geo D Shannon	" Trustee	8 00
5	1371	W. H. Pumphrey	" Trustee	11 20
5	1372	A. F. Tullis	" Trustee	12 50
5	1373	Elwood Evans	" Attorney	100 00
Aug 9	1396	Francis Henry	Purchase of land	525 00
9	1397	London & Liverp'l Clothing Hse	Dry goods	249 54
9	1398	Uhlman & Sargent	Salt beef	31 50
9	1399	John S Baker	Merchandise	381 44
9	1400	Weekly Partisan	Advertising	24 00
9	1401	Schwabacher Bros. & Company	Merchandise	763 49
11	1405	Catlin & Hogue	Cheese	52 68
11	1406	Brownsville Woolen Mills	Dry goods	184 27
11	1407	Post-Intelligencer	Advertising	24 00
11	1408	G. Kellogg & Company	Drugs	72 63
12	1409	W. S Wells	Vinegar	12 00
12	1410	B. Vincent	Shoes	142 60
13	1411	Jas. Cahmberlain	Lumber	4 32
13	1412	Thomas & Baltzell	Dry goods	244 07

STATEMENT VI—EXHIBIT No. 1. (*Continued*).

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
1886				
Aug 13	1413	Watson & Company	Flour and feed	$325 00
" 13	1414	M. F. Hatch	Shingles	15 05
" 13	1415	E. A. Light & Sons	Freight and wharfage	22 50
" 13	1416	A. F. Tullis	Services as [illegible]ee	14 00
" 13	1417	Geo. D. Shannon	" [illegible]ustee	15 00
" 16	1419	Nelson Chilberg	Merchandi[illegible]	171 90
" 17	1420	E R Rogers	"	16 39
" 17	1421	Wheelright & Hunt	Hardware	14 17
" 17	1422	David Lister	Repairs	8 49
" 17	1423	Gilchrist & Co	Lumber	28 50
" 17	1424	J. G. Weller	Fresh meat	164 39
" 17	1425	S. C. Woodruff	Services as Secretary	20 43
" 17	1426	W. H. Pumphrey	" Trustee	14 50
Sep 10	1435	J G. Weller	Fresh meat	165 66
" 11	1439	A. B. Stewart	Merchandise	16 34
" 11	1440	Chilberg & Macready	Hardware	6 50
" 13	1444	Benj. Vincent	Shoes	147 20
" 13	1446	Watson & Company	Flour	39 30
" 13	1449	Geo. D. Shannon	Services as Trustee	16 00
" 13	1450	Schwabacher Bros. & Company	Merchandise	4 50
" 13	1451	W. H. Pumphrey	Services as Trustee	13 50
" 15	1453	R. F. Radebaugh	Printing	1 00
" 17	1454	Northwest Weekly Tribune	Subscription	6 25
" 27	1463	Schafer & Howard	Malt	10 75
" 27	1464	A. F. Tullis	Services as Trustee	14 00
" 27	1465	S. C. Woodruff	Secretary Board of Trustees	9 24
" 30	1467	J. W. Waughop	Salary as Superintendent	524 72
" 30	1468	S. D. Starkweather	" Assistant Physician	277 26
" 30	1469	S. C. Woodruff	" Accountant	321 82
" 30	1470	M. H. Hawkins	Services as Matron	163 84
" 30	1471	W. R. Fenn	" Head Warden	162 06
" 30	1472	John Collins	" Cook	226 85
" 30	1473	C. E. Peterson	" Carpenter	149 59
" 30	1474	C. A. Lowell	" Attendant	136 11
" 30	1475	R. B. Cassells	" Attendant	136 11
" 30	1476	A. E Scharff	" Attendant	136 11
" 30	1477	A. Johnson	" Attendant	136 11
" 30	1478	H. T. Hawkins	" Attendant	136 11
" 30	1479	O. M. Jones	" Night Attendant	136 11
" 30	1480	A. Wise	" Outside Attendant	133 15
" 30	1481	Jessie R Fraser	" Attendant	136 11
" 30	1482	Ada Arnold	" Attendant	73 87
" 30	1483	Hettie M. Merrill	" Attendant	62 14
" 30	1484	Alice Ross	" Night Attendant	136 11
" 30	4485	Edward Lacey	" Baker	126 03
" 30	1486	F. Skoning	" Teamster	100 82
" 30	1487	Geo. Lacey	" Assistant Cook	75 62
" 30	1488	M. J. Jones	" Laundress	75 62
" 30	1489	Peter Runquist	" Blacksmith	47 75
" 30	1490	J. G. Weller	Meat	165 93
" 30	1491	J. W. Waughop	Cash advanced	129 35
" 30	1492	S. C. Woodruff	Secretary Board of Trustees	31 08
" 30	1493	A. F. Tullis	Services as Trustee	7 00
" 30	1494	J. W. Waughop	Cash advanced	1,817 05
Oct. 7	1512	W. Fesenfeld	Stoves	60 00
" 8	1519	Post-Intelligencer	Advertising	27 00
" 9	1522	John Carson	Lumber	3 50
" 9	1523	R. F. Radebaugh	Advertising	27 00
" 9	1524	Washington Standard	"	27 00
" 11	1527	Watson & Company	Feed	32 50
" 11	1528	Birmingham & Hogue	Shorts	25 00
" 13	1531	Geo. D. Shannon	Services as Trustee	8 00
" 13	1532	Schwabacher Bros. & Company	Merchandise	14 25
Nov. 8	1565	Birmingham & Hogue	"	565 24
" 8	1566	Geo. D. Shannon	Services as Trustee	8 00
" 8	1567	A. F. Tullis	" Trustee	7 00
" 8	1568	F. S. Harmon	Furniture	14 70
" 8	1573	E. A. Light & Sons	Freight and wharfage	9 70
" 8	1574	Gilchrist & Company	Lumber	74 37

STATEMENT VI—EXHIBIT No. 1 (*Continued.*)

Date	Warrant No	To Whom Issued.	For What Service	Amount.
—1886—				
Nov. 8	1575	A. B. Stewart & Brother.	Drugs	$ 3 75
8	1576	Gross Brothers.	Merchandise	4 50
8	1577	W. H. Pumphrey.	Services as Trustee	11 95
9	1578	Schwabacher Bros. & Company	Merchandise	1,898 28
9	1579	Brownsville Woolen Mills.	Dry goods	531 50
9	1580	John S. Baker & Company	Merchandise	936 38
9	1581	Watson & Company.	Flour	119 00
9	1582	A. H. Chambers.	Fresh and salt meat	451 79
9	1583	Schafer & Howard	Malt	6 75
9	1584	H. E. Levy	Crockery	23 15
9	1585	J. W. Waughop	Cash advanced	51 00
9	1586	London & Liverp'l Clothing H'se	Dry goods.	37 15
9	1587	Gross Brothers.	"	151 85
9	1588	S. C. Woodruff	Cash advanced & services as Sec	57 16
Dec. 7	1644	C. B. Mann	Drugs	84 62
7	1645	A. H. Chambers.	Meat	289 31
7	1646	W. S. Wells.	Vinegar	12 00
7	1647	Schwabacher Bros. & Company.	Mill feed.	91 28
7	1648	John S. Baker & Company	Butter	29 78
7	1649	John Flett	Pasturage and poultry	21 50
7	1650	Birmingham & Hogue	Potatoes	53 92
7	1651	E. A. Light & Sons	Freight and wharfage	41 25
7	1652	W. Fesenfeld	Hardware	15 00
7	1653	W. H. Pumphrey	Services as Trustee	11 75
7	1654	S. C. Woodruff.	" Sec. & cash advanced	25 14
7	1655	A. F. Tullis.	" Trustee	7 00
7	1656	Geo. D. Shannon	" Trustee	8 00
—1887—				
Jan. 5	1688	J. W. Waughop	Salary as Superintendent	554 52
5	1689	S. D. Starkweather.	" Assistant Physician.	277 26
5	1690	S. C. Woodruff.	" Accountant	323 33
5	1691	M. H. Hawkins	Services as Matron	163 84
5	1692	W. R. Fenn	" Head Warden.	163 84
5	1693	John Collins.	" Cook	226 85
5	1694	C. E. Peterson.	" Carpenter	151 23
5	1695	C. A. Lowell	" Attendant	136 11
5	1696	R. B. Cassells	" Attendant	136 11
5	1697	A. E. Scharff	" Attendant	90 25
5	1698	F. Skoning	" Teamster	112 71
5	1699	A. Johnson	" Attendant	125 75
5	1700	H. T. Hawkins	" Attendant	136 11
5	1701	O. M. Jones	Services as Night Attendant	136 11
5	1702	A. Wise.	" Outside Attendant	136 11
5	1703	Jessie R. Fraser	" Attendant	136 11
5	1704	Hettie M. Merrill	" Attendant	136 11
5	1705	Alice Ross	" Night Attendant.	136 11
5	1706	Edward Lacey	" Baker	126 03
5	1707	C. S. Dillon	" Teamster	26 30
5	1708	G. E. Lacey	" Assistant Cook	75 62
5	1709	Mary Hyndeman	" Laundress	73 15
5	1710	C. E. Newberry	" Chaplain	100 00
5	1711	J. W. Waughop	Cash advanced	17 50
5	1712	S. C. Woodruff.	Services as Sec. & cash advanced	13 79
5	1713	E. S. Waughop.	Postage stamps	7 50
5	1714	Geo. D. Shannon	Services as Trustee	8 00
5	1715	A. F. Tullis	" Trustee	8 50
5	1716	A. H. Chambers.	Fresh meat	276 71
5	1717	John S. Baker & Company	Butter	276 60
5	1718	Peter Runquist	Blacksmithing	20 50
5	1719	Birmingham & Hogue	Turkeys	8 75
5	1720	Wheelright & Hunt.	Hardware	10 39
5	1721	Schwabacher & Company.	Merchandise	133 34
5	1722	A. B. Stewart & Brother	Drugs	2 25
5	1723	J. D. Rainey & Sons	Rams	70 00
5	1724	E. R. Rogers.	Merchandise	17 81
14	1736	E. A. Light & Sons	Wharfage and storage	30 90
Feb 8	1750	Chilberg & Macready.	Hardware	56 30
8	1751	A. H. Chambers.	Meat	125 09
8	1752	John S. Baker & Company	Coal oil	33 00

STATEMENT VI—EXHIBIT No. 1 (*Continued.*)

Date.	Warrant No	To Whom Issued	For What Service.	Amount
1886				
Feb. 8	1753	Gross Brothers	Dry goods	$ 6 75
8	1754	C. B Hopkins	Subscription for paper	3 00
8	1755	F. P. Allen	Windows	12 60
8	1756	John Carson	Lumber	47 82
8	1757	A. F. Hoska	Pole-straps	3 00
8	1758	D. B. Parks	Restraining apparatus	71 00
8	1759	M. F. Hatch	Lumber	41 75
8	1760	A. B. Stewart & Brother	Drugs	9 30
8	1761	Gilchrist & Company	Lumber	88 76
8	1762	Geo. D. Shannon	Services as Trustee	8 00
8	1763	S. C. Woodruff	Sundries	13 08
8	1764	A. F. Tullis	Services as Trustee	7 00
8	1765	J. G. Weller	Horse	30 00
Mar. 5	1781	Schafer & Howard	Malt	1 80
5	1782	Chilberg & Macready	Hardware	2 75
5	1783	W. Fesenfield	"	19 65
5	1784	John Carson	Lumber	56 50
5	1785	Benj. Vincent	Shoes	16 50
5	1786	Schwabacher Bros. & Company	Merchandise	147 88
5	1787	A. B. Stewart & Brother	Drugs	26 25
5	1788	A. H. Chambers	Meat	255 08
5	1789	Haley & Wright	Confectionery	15 42
5	1790	Oliff Peterson	Hay	280 00
5	1791	Gross Brothers	Dry goods	20 24
5	1792	J. W. Waughop	Cash advanced	39 51
5	1793	Geo. D. Shannon	Services as Trustee	8 00
5	1794	W. H Pumphrey	" Trustee	11 75
5	1795	A. F. Tullis	" Trustee	10 00
5	1796	S. C. Woodruff	" Sec. & cash advanced	48 21
Apr. 7	1833	E. S. Waughop	Postage stamps	17 00
7	1834	E. W. Johnson	Repairing boots and shoes	40 50
7	1835	David Lister	Iron work	10 90
7	1836	Oliff Peterson	Hay	70 00
7	1837	Gross Brothers	Dry goods	6 40
7	1838	Schwabacher Bros. & Company	Blanks	28 00
7	1839	Talok Manufacturing Company	Lumber	104 00
7	1840	Puget Sound Pipe Company	Wooden sewer pipe	495 52
7	1841	Post-Intelligencer	Advertising	31 00
7	1842	R. F. Radebaugh	"	31 00
7	1843	Washington Standard	"	28 00
7	1844	John S. Baker & Company	Merchandise	32 34
7	1845	Geo. D. Shannon	Services as Trustee	8 00
7	1846	J. W. Waughop	Cash advanced	26 92
7	1847	S. C. Woodruff	Services as Sec. & cash advanced	17 23
7	1848	J. D. Rainey & Sons	Lumber	14 50
7	1849	A. H. Chambers	Meat	304 08
7	1850	W. H. Pumphrey	Services as Trustee	12 25
7	1851	E. A. Light & Sons	Freight and wharfage	33 10
7	1852	A. F. Tullis	Services as Trustee	7 00
7	1853	J. W. Waughop	Salary as Superintendent	542 46
7	1854	S. D. Starkweather	" Assistant Physician	271 23
7	1855	S. C. Woodruff	" Accountant	314 03
7	1856	M. H. Hawkins	Services as Matron	160 27
7	1857	W. R. Fenn	" Head Warden	160 27
7	1858	John Collins	" Cook	221 92
7	1859	C. E Peterson	" Carpenter	147 15
7	1860	C. A. Lowell	" Attendant	133 15
7	1861	R. B. Cassells	" Attendant	96 16
7	1862	F. Skoning	" Attendant	133 15
7	1863	A. Johnson	" Attendant	133 15
7	1864	H. T. Hawkins	" Attendant	133 15
7	1865	O. M. Jones	" Night Attendant	133 15
7	1866	A. Wise	" Outside Attendant	133 15
7	1867	C. S Dillon	" Teamster & Attendant	108 22
7	1868	Jessie R. Fraser	" Attendant	133 15
7	1869	Hettie M. Merrill	" Attendant	133 15
7	1870	Alice Ross	" Night Attendant	133 15
7	1871	Edward Lacey	" Baker	123 29
7	1872	H. Holker	" Teamster	50 41

STATEMENT VI—EXHIBIT No. 1 (*Continued*).

Date.	Warrant No.	TO WHOM ISSUED.	FOR WHAT SERVICE	Amount.
—1887—				
April 7	1873	Geo. Lacey	Services as Assistant in kitchen,	$ 73 97
7	1874	Mary Hyndeman	" Laundress	73 97
May 6	1911	A. B Stewart & Brother	Drugs	109 19
6	1912	A. H. Chambers	Meat	305 82
6	1913	E. A. Light & Sons	Freight and Wharfage	33 85
6	1914	John S. Baker & Company	Merchandise	1,683 89
6	1915	George D. Shannon	Services as Trustee	8 00
6	1916	Benj Vincent	Shoes	265 15
6	1917	Puget Sound Pipe Company	Wooden pipe	49 52
6	1918	Birmingham & Hogue	Hay and feed	251 45
6	1919	J. W. Waughop	Horse	167 00
6	1920	I. Harris	Dry goods	115 00
6	1921	John Carson	Lumber	13 00
6	1922	S C. Woodruff	Cash advanced	21 95
6	1923	Wheelright & Hunt	Hardware	1 25
6	1924	Peter Runquist	Blacksmithing	33 75
6	1925	Walla Walla Statesman	Subscription	3 00
6	1926	Rhoades & Sons	Merchandise	4 00
6	1927	E. R. Rogers	"	40 00
6	1928	A. F. Tullis	Services as Trustee	10 00
June 8	1958	Schwabacher Bros & Company	Merchandise	3,406 63
8	1959	A. H. Chambers	Fresh Meat	320 58
8	1960	N. H. Orr	Wagon repairs	6 50
8	1961	John Carson	Lumber	16 90
8	1962	Murray & Rigney	Threshing Grain	16 00
8	1963	Birmingham & Hogue	Oats	60 72
8	1964	E. R. Rogers	Potatoes	4 80
8	1965	Gross Brothers	Dry goods	180 16
8	1966	Harry Hyde	Brick work	13 75
8	1967	S. C. Woodruff	Cash adv and services as Sec	16 33
8	1968	A. F. Tullis	Services as Trustee	8 50
8	1969	George D Shannon	" " "	8 00
July 5	1995	Peter Runquist	Blacksmithing	36 25
5	1996	A. H. Chambers	Fresh Meat	308 76
5	1997	E. S. Waughop	Postage stamps	16 00
5	1998	Schwabacher Bros. & Company	Merchandise	262 05
5	1999	E. A Light & Sons	Freight and wharfage	42 40
5	2000	J S. Baker & Company	Cracked wheat	112 50
5	2001	J. W. Waughop	Cash advanced	20 30
5	2002	N. H. Orr	Wagon repairs	4 00
5	2003	Susan Runquist	Services as Seamstress	37 80
5	2004	Gross Brothers	Dry goods	5 00
5	2005	Hunt & Mottet	Gas pipe	23 21
5	2006	S C. Woodruff	Cash adv and services as Sec	26 58
5	2007	E. R. Rogers	Merchandise	4 50
5	2008	A. F. Tullis	Services as Trustee	7 00
5	2009	George D. Shannon	" "	8 00
5	2010	J. W. Waughop	Salary as Superintendent	548 49
5	2011	S. D. Starkwather	" Assistant Physician	274 25
5	2012	S. C Woodruff	" Accountant and Steward	309 14
5	2013	M. H. Hawkins	Services as Matron	162 05
5	2014	W. R Fenn	" Head Warden	162 05
5	2015	John Collins	" Cook	224 38
5	2016	C E. Peterson	" Carpenter	142 94
5	2017	C. A. Lowell	" Attendant	134 63
5	2018	A. Johnson	" Attendant	134 63
5	2019	F. Skoning	" Attendant	134 63
5	2020	H. T. Hawkins	" Attendant	134 63
5	2021	O. M. Jones	" Night Attendant	134 63
5	2022	A. Wise	" Outside Attendant	134 63
5	2023	C. S. Dillon	" Attendant	134 63
5	2024	Jessie R. Fraser	" Attendant	134 63
5	2025	Hettie M. Merrill	" Attendant	134 63
5	2026	Alice Ross	" Night Attendant	134 63
5	2027	Edward Lacey	" Baker	124 66
5	2028	H. Holker	" Teamster	98 64
5	2029	George Lacy	" Assistant Cook	74 80
5	2030	Mary Hyndman	" Laundress	74 80
Aug 6	2061	A. B. Stewart & Brother	Drugs	40 37

STATEMENT VI—EXHIBIT No. 1 (*Continued*)

Date.	Warrant No.	To Whom Issued	For What Service	Amount.
—1887—				
Aug. 6	2062	Schwabacher Bros. & Company	Hardware	$ 9 40
6	2063	A. H. Chambers	Fresh meat	340 30
6	2064	Thos. H. Cavanaugh	Printing	16 00
6	2065	Goldsmith & Lowenberg	Hardware	15 25
6	2066	S. C. Woodruff	Services as Sec. and cash adv'd	15 37
6	2067	W. H. Pumphrey	Services as Trustee	10 90
6	2068	George D. Shannon	" "	8 00
6	2069	A. F. Tullis	" "	7 00
Sep. 30	2130	E. R. Rogers	Merchandise	5 65
30	2131	John Macready & Company	Brace	3 50
30	2132	American Journal of Insanity	Subscription	5 00
30	2133	J. W. Waughop	Salary as Superintendent	554 52
30	2134	S. D. Starkwather	" Assistant Physician	201 92
30	2135	N. J. Redpath	" " "	70 84
30	2136	S. C. Woodruff	" Accountant	300 00
30	2136½	R. B. Cassels	Services as Engineer	225 25
30	2137	M. H. Hawkins	" Matron	163 84
30	2138	C. A. Lowell	" Head Warden	163 84
30	2139	John Collins	" Cook	226 85
30	2140	C. E. Peterson	" Carpenter	145 07
30	2141	Henry Holker	" Attendant	136 11
30	2142	Chas. S. Dillon	" Attendant	45 86
30	2143	J. R. Fraser	" Teamster and Att'd	107 78
30	2144	F. Skoning	" Attendant	136 11
30	2145	A. Johnson	" Attendant	136 11
30	2146	H. T. Hawkins	" Attendant	136 11
30	2147	O. M. Jones	" Attendant	136 11
30	2148	A. Wise	" Outside Attendant	136 11
30	2149	Hattie M. Merrill	" Attendant	91 73
30	2150	May Hyndeman	" At. and Laundress	95 31
30	2151	Ada Arnold	" Attendant	136 11
30	2152	Alice Ross	" Night Attendant	136 11
30	2153	Edward Lacey	" Baker	126 03
30	2154	Geo. Lacey	" Assistant Cook	75 62
30	2155	Louise Crocker	" Laundress	24 66
30	2156	Oscar Lowell	" Teamster	18 63
30	2157	Peter Runquist	" Blacksmith	31 73
30	2158	Hunt & Mottet	Ells	1 00
30	2159	E. S. Waughop	Postage stamps	14 00
30	2160	A. B. Stewart & Brother	Drugs	55 22
30	2161	Schafer & Howard	Malt	22 00
30	2162	E. A. Light & Sons	Freight and wharfage	15 02
30	2163	S. C. Woodruff	Services as Sec. and cash adv'd	26 92
30	2164	Jno. S. Baker & Company	Merchandise	17 50
		Total		$70,559 20

STATEMENT VI—EXHIBIT No. 2.

Expense of Transmission of Territorial Funds.

(Act approved Nov 9, 1877.)

Date.	Warrant No.	To Whom Issued	For What Service	Amount
—1886—				
Mar 30	1172	T. N. Ford	Express charges	$181 15
Apr. 15	1288	T. N. Ford	" "	62 95
July 24	1391	Wm. McMicken	" "	8 85
—1887—				
Jan. 3	1682	Wm. McMicken	" "	12 06
Apr 25	1834	Wm McMicken	" "	55 54
		Total		$320 55

STATEMENT VI—EXHIBIT No. 3.

Territorial Treasurer.

(Act approved January 29, 1886.)

Date.	Warrant No.	To Whom Issued	For What Service	Amount.
—1886—				
Mar. 31	1171	T. N. Ford	Salary, quarter ending March 31	$496 05
Apr 15	1287	T. N. Ford	" fractional quarter ending April 15	68 75
June 30	1430	Wm. McMicken	" quarter ending June 30	368 75
Oct. 1	1496	Wm McMicken	" " " Sept. 30	437 50
—1887—				
Jan 3	1676	Wm. McMicken	" " " Dec. 31	437 50
Apr. 2	1827	Wm McMicken	" " " Mar. 31	437 50
June 30	1987	Wm. McMicken	" " " June 31	437 50
Sept 30	2129	Wm. McMicken	" " " Sept 30	437 50
		Total		$3 031 05

STATEMENT VI—EXHIBIT No. 4.

Washington School for Defective Youth.

(Act approved Feb 3, 1886.)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount
—1886—				
Apr. 2	1183	Treasurer Board of Trustees	Educational	$833 33
July 1	1233	J. W. Sprague	"	833 33
Oct 19	1558	J. W. Sprague	"	833 33
—1887—				
Jan. 3	1671	J. W. Sprague	"	833 33
Apr. 4	1829	J R Thompson	"	833 34
July 7	2036	Louis Sohns	"	833 33
		Total		$4,999 99

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STATEMENT VI—EXHIBIT No. 5.

Territorial Penitentiary Construction Fund.

(Act approved January 22, 1885.)

Date,	Warrant No.	To Whom Issued	For What Service,	Amount.
1886				
Apr. 14	1	M. M. Bane	Services as Commissioner	$ 273 20
14	2	O. C. White	" " "	228 60
14	3	H. E Johnson	" " "	59 40
14	4	H. E. Johnson	Certified copy Penitentiary Act	5 50
14	5	Pioneer Book Bindery	Record book	14 60
24	6	Wm. Clark	Plans and specifications	100 00
May 18	7	O. C. White	Services as Commissioner	150 00
18	8	M. M. Bane	" " "	150 00
18	9	H. E. Johnson	" " "	150 00
June 23	10	Wm. Clark	Duplicate plans and specificat'n	62 00
23	11	Anders, Brents & Clark	Examin'g abstract & mak'g deed	25 00
23	12	P. B. Johnson	Advertising	10 00
23	13	Stine Brothers	Stationery, etc	4 85
23	14	F. J. Parker	Printing certificates	7 50
23	15	R. F. Radebaugh	Advertising	31 50
23	16	Seattle Chronicle	"	13 00
23	17	W. C. Painter	Recording deed	1 50
23	18	Abraham Lincoln Post, G. A. R	Rent of hall	15 00
July 12	19	M. M. Bane	Incidental expenses	38 35
12	20	Geo. W. Babcock	Services as Supervis'g Architect	78 00
12	21	Anders, Brents & Clark	Legal services	30 00
12	22	Knott & Perry	Labor and material	2,564 45
12	23	Stine Brothers	Stationery	6 65
Aug. 14	24	O. C. White	Services as Commissioner	150 00
14	25	M. M. Bane	" " "	150 00
14	26	H. E. Johnson	" " "	150 00
21	27	Knott & Perry	Extra Cut Stone	202 50
14	28	Knott & Perry	Extra work	1,118 08
14	29	Knott & Perry	Account of contract	5,738 75
14	30	Henderson & Jones	" " "	3,042 58
14	31	Geo. W. Babcock	Services as Superintendent, etc	192 00
14	32	O'Donnell & Johnson	Hardware	12 95
14	33	Stine Brothers	Stationery	4 75
14	34	J. R. Addison	Building office for Supt	40 00
Sept. 6	35	Geo. H. Sunderland	Excavation for water	217 00
6	36	Stine Brothers	Stationery	3 00
6	37	Geo. W. Babcock	Services as Superintendent	120 00
6	38	Knott & Perry	Labor and material	4,408 20
6	39	Henderson & Jones	" " "	3,748 28
6	40	Lincoln Post, G. A. R.	Rent	15 00
6	41	Pauly Jail Building and Mfg Co.	Iron doors	428 80
6	42	J. R. Smith	Iron work	114 65
Oct. 13	43	Henderson & Jones	Labor and material	5,428 01
13	44	Knott & Perry	Labor	8,228 00
13	45	Marshall, Roberts & Company	Cast-iron sills	140 00
13	46	G. H. Sutherland	Labor and material	223 80
13	47	J. B Wilson	Surveying	40 00
13	48	Geo. W. Babcock & Company	Services as Superintendent	204 00
13	49	Pauly Jail Building and Mfg Co.	Iron cells	16,000 00
Nov 11	50	Henderson & Jones	Extra work	293 40
11	51	Henderson & Jones	Payment on contract	9,000 00
11	52	J. R. Smith	Extra work	55 85
11	53	Geo. W. Babcock	Rent of level and labor	180 00
11	54	H E Johnson	Cash advanced and salary	158 50
11	55	O C. White	Expenses and salary	210 00
11	56	P B. Johnson	Services as Commissioner	136 66
11	57	Anders, Brents & Clark	Legal services	40 00
11	58	Geo. H. Sutherland	Balance due on contract	204 11
24	59	A. R. Burford	Clerical services	75 00
24	60	Knott & Perry	Extra work and balance	2,160 35
24	61	Pauly Jail Building and Mfg Co.	Contract	1,000 00
24	62	Lincoln Post, G. A. R.	Rent	15 00
24	63	A. F. Perry	Grading	330 00
Dec 16	64	Geo. W. Babcock	Services as Superintendent	180 00
16	65	Henderson & Jones	Iron work	655 00

STATEMENT VI—EXHIBIT No. 5 (*Continued*).

Date	Warrant No	To Whom Issued.	For What Service.	Amount
1886				
Dec 16	66	Pauly Jail Building and Mfg Co	Balance due	7,787 25
1887				
Jan. 13	67	O'Donnell & Johnson	Hardware	59 25
13	68	Lincoln Post, G. A. R.	Rent	5 00
13	69	Henderson & Jones	Balance on contract, etc	1,990 98
13	70	Geo. W. Babcock	Services as Superintendent	138 00
Feb. 18	71	P. B. Johnson	" " Commissioner	150 00
18	72	H. E. Johnson	" " "	150 00
18	73	O. C. White	" " "	150 00
18	74	O C White	Incidental expenses	20 00
May 13	75	G. H. Sutherland	Balance due	2 00
13	76	James Knott	Labor and material	2 50
13	77	A. F. Perry	" " "	74 00
13	78	Geo. W. Babcock	Salary as Superintendent	55 00
13	79	J. R Smith	Iron work	7 00
13	80	Alex. Dubois	Labor performed	15 00
23	81	John Higgins	" "	10 00
23	82	O'Donnell & Johnson	Labor and material	107 40
Aug. 13	83	P B. Johnson	Services as Commissioner	150 00
		Total		$79,686 89

STATEMENT VI—EXHIBIT No. 6.

Prosecuting Attorneys.

(Acts approved Nov. 23, 1883, and Feb 4, 1885)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
1885				
Sept. 30	868	R. F. Studevant	Salary, third quarter, 1885	$125 00
30	869	S. C. Hyde	" " " "	125 00
30	870	E. H. Sullivan	" " " "	125 00
30	872	E. K Hanna	" " " "	125 00
30	873	H Dustin	" " " "	237 50
30	874	N. S. Porter	" " " "	187 50
30	875	W A. Reynolds	" " " "	75 00
30	876	F. Campbell	" " " "	125 00
30	877	J. J. Calhoun	" " " "	150 00
30	882	J. T. Ronald	" " " "	225 00
Dec. 31	980	R F. Sturdevant	" fourth " "	125 00
31	981	S. C. Hyde	" " " "	125 00
31	982	E. H. Sullivan	" " " "	125 00
31	983	E K. Hanna	" " " "	125 00
31	984	H. Dustin	" " " "	237 50
31	985	N. S. Porter	" " " "	187 50
31	986	W. A. Reynolds	" " " "	75 00
31	987	F Campbell	" " " "	125 00
31	988	J. J. Calhoun	" " " "	150 00
31	989	J. T. Ronald	" " " "	225 00
1886				
Apr. 2	1181	J. J. Calhoun	" first " 1886	150 00
2	1182	R. F. Sturdevant	" " " "	125 00
2	1183	S. C. Hyde	" " " "	125 00
2	1184	E. H. Sullivan	" " " "	125 00
2	1185	E. K. Hanna	" " " "	125 00
2	1185	H. Dustin	" " " "	262 50
2	1187	N. S. Porter	" " " "	187 50
2	1188	W. A. Reynolds	" " " "	75 00
2	1189	F. Campbell	" " " "	125 00
2	1190	J. T. Ronald	" " " "	225 00
June 30	1319	J. J. Calhoun	" " " "	150 00

STATEMENT VI—EXHIBIT No. 6 (*Continued*).

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
—1886—				
June 30	1320	R. F. Sturdevant	Salary, second quarter, 1886	125 00
30	1321	S. C. Hyde	" " " "	125 00
30	1322	E. H Sullivan	" " " "	125 00
30	1323	E. K. Hanna	" " " "	125 00
30	1324	H. Dustin	" " " "	262 50
30	1325	N. S. Porter	" " " "	187 50
30	1326	W. A. Reynolds	" " " "	75 00
30	1327	F Campbell	" " " "	125 00
30	1328	J. T. Ronald	" " " "	225 00
Oct. 2	1505	H. Dustin	" third " "	262 50
2	1506	J. T. Ronald	" " " "	225 00
2	1507	S. C. Hyde	" " " "	125 00
5	1509	F. Campbell	" " " "	125 00
8	1517	E. K. Hanna	" " " "	125 00
8	1518	E H. Dustin	" " " "	125 00
11	1526	W. A. Reynolds	" " " "	75 00
12	1529	N. S. Porter	" " " "	187 50
20	1539	R. F. Sturdevant	" " " "	125 00
28	1541	J. J. Calhoun	" " " "	150 00
—1887—				
Jan. 3	1677	E. H. Sullivan	" fourth " "	125 00
4	1683	S C. Hyde	" " " "	125 00
4	1681	H. Dustin	" " " "	262 50
4	1685	F. Campbell	" " " "	125 00
4	1687	J. J. Calhoun	" " " "	150 00
7	1726	J. T. Ronald	" " " "	225 00
8	1728	W. A. Reynolds	" " " "	75 00
17	1738	S. C. Hyde	" " " "	12 50
19	1739	R. F. Sturdevant	" " " "	137 50
28	1744	J. T. Ronald	" " " part of	22 50
31	1745	E. H. Hanna	" " " "	137 50
Mar. 18	1808	W. A. Reynolds	" " " "	54 17
31	1818	H. Dustin	" first " 1887	200 00
Apr. 4	1830	S. T. Ronald	" " " "	223 33
4	1831	C. R. Dorr	" " " "	112 50
Mar. 7	1798	S. C. Hyde	" " " "	77 78
10	1831	N. S. Porter	" " " "	322 92
11	1892	F. Campbell	" " " "	90 28
Apr. 8	1875	W. N. Noffinger	" " " "	112 50
28	1837	E. H. Sullivan	" " " "	77 73
28	1838	M. A. Fullerton	" " " "	48 61
June 11	1972	George J. Moody	" " " part of	34 72
13	1971	H. J. Snively	" " " "	52 08
13	1976	J. T. Anders	" " " "	129 87
30	1980	T. S. Roadman	" " " "	15 28
30	1981	"	" second " "	125 00
30	1982	J. W. Robinson	" " " part of	55 55
30	1983	"	" " " "	200 00
30	1984	Geo. J. Moody	" " " "	125 00
July 2	1990	W. Noffinger	" " " "	125 00
5	1991	M. A. Fullerton	" " " "	175 00
5	2031	J. T. Ronald	" " " "	300 00
5	2032	C. R. Dorr	" " " "	125 00
5	2033	H. Dustin	" " " "	200 00
6	2034	J J. Calhoun	" " " "	268 05
7	2035	H. J. Snively	" " " "	187 50
9	2037	J T. Anders	" " " "	187 50
11	2040	W. C. Jones	" " " "	239 58
Aug. 11	2072	B. W. Colner	" " " "	239 58
Sept. 30	2112	J. T. Anders	" third " "	187 50
30	2113	W. C. Jones	" " " "	187 50
30	2114	T. S. Roadman	" " " "	125 00
30	2115	W. N. Noffinger	" " " "	125 00
30	2116	Mark A. Fullerton	" " " "	175 00
30	2117	Chas. R. Dorr	" " " "	125 00
30	2118	H. J. Snively	" " " "	187 50
30	2119	H. Dustin	" " " "	200 00
30	2120	J. W. Robinson	" " " "	200 00
30	2121	Geo. J. Moody	" " " "	125 00

STATEMENT VI—EXHIBIT No. 6 (*Continued*).

Date	Warrant No.	To Whom Issued.	For What Service	Amount.
1887				
Sept 30	2122	B. W. Coiner	Salary, third quarter, 1887	$187 50
30	2123	J. T. Ronald	" " " "	300 00
30	2124	J. J. Calhoun	" " " "	125 00
30	2125	H. A. Fairchild	" 2d and 3d quarters, 1887	284 72
		Total		$15,611 80

STATEMENT VI—EXHIBIT No. 7.

Election Proclamation.

(Section 2367, Code.)

Date.	Warrant No.	To Whom Issued	For What Service	Amount.
1885				
July 21	809	F. M. Dallam	Publishing proclamation	$10 00
1886				
Oct. 29	1544	Alf. D. Bowen	do do	12 00
Nov. 1	1546	Cowlitz Advocate	do do	12 00
4	1548	Edw. N. Fuller	do do	12 00
5	1549	Leah R. Freeman	do do	12 00
5	1550	Waitsburg Times	do do	12 00
5	1551	Lincoln County Times	do do	12 00
5	1552	Walla Walla Journal	do do	12 00
5	1553	C. M. Poor	do do	12 00
5	1554	Kitsap County Pioneer	do do	12 00
5	1555	Port Townsend Call	do do	12 00
5	1556	Review Publishing Company	do do	12 00
5	1557	Waitsburg Independent	do do	12 00
5	1559	Lewis County Bee	do do	12 00
6	1561	Spokane Chronicle	do do	12 00
8	1562	Post-Intelligencer Company	do do	12 00
8	1563	Ayers & Thompson	do do	12 00
8	1569	Thomas H. Cavanaugh	do do	12 00
8	1570	Goldendale Sentinel	do do	12 00
8	1571	W. W. Laster	do do	12 00
8	1572	Charles J. Lyons	do do	12 00
9	1589	Tacoma News	do do	12 00
10	1590	E. J. Parker	do do	12 00
10	1591	Clarke County Register	do do	12 00
10	1592	Frank Owen	do do	12 00
10	1601	Seattle Times	do do	12 00
11	1602	F. M. Street	do do	12 00
11	1603	J. H. Cradlebaugh	do do	12 00
11	1604	Palouse City News	do do	12 00
11	1605	H. W. Beeson	do do	12 00
11	1606	J. L. Russell	do do	12 00
12	1607	T. J. Spencer	do do	12 00
12	1608	G. E. Hartson	do do	12 00
13	1609	A. Weichbrod	do do	12 00
13	1610	Daily Press	do do	12 00
15	1611	Yakima Signal	do do	12 00
17	1619	Northwest Tribune	do do	12 00
19	1620	Columbia Chronicle	do do	12 00
19	1622	C. H. Packard	do do	12 00
19	1623	Puget Sound Mail	do do	12 00
20	1624	New Era	do do	12 00
20	1625	The New Transcript	do do	12 00
22	1626	H. L. Bowmer	do do	12 00
23	1627	Blaine Journal	do do	12 00

STATEMENT VI—EXHIBIT No. 7 (*Continued.*)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
—1886—				
Nov. 24	1628	Vancouver Independent	Publishing proclamation	$12 00
24	1629	L. B. Clough	do do	12 00
29	1632	Stevens County Reporter	do do	12 00
30	1633	John B Slater	do do	12 00
30	1634	Sprague Journal	do do	12 00
30	1635	Whatcom Reveille	do do	12 00
Dec 2	1638	Puget Sound Argus	do do	12 00
7	1643	J. B. Hayer	do do	12 00
11	1659	Washington Standard	do do	12 00
15	1662	Die Tribune	do do	12 00
18	1663	C. B Hopkins	do do	12 00
24	1669	Walla Walla Union	do do	12 00
31	1672	M. P. Bulger	do do	12 00
—1887—				
Jan 11	1731	C. M. Holton	do do	12 00
13	1735	Kittitas Localizer	do do	12 00
Feb. 17	1769	E. C. Werner	do do	12 00
		Total		$706 00

STATEMENT VI—EXHIBIT No. 8.

Judiciary Expenses.

(Sec. 2173 Code.)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
—1885—				
Aug. 4	813	George Turner	Expense holding Court	$112 20
4	814	R. S. Green	do do	53 00
29	847	S. C. Wingard	do do	25 00
Sept. 2	848	John P. Hoyt	do do	39 50
Oct. 13	916	John P. Hoyt	do do	64 45
Nov. 10	941	S. S. Wingard	do do	89 75
Dec. 3	954	George Turner	do do	48 50
—1886—				
Mar. 2	1124	John P. Hoyt	do do	28 00
Apr. 3	1192	John P. Hoyt	do do	30 00
28	1249	George Turner	do do	45 75
May 3	1254	John P. Hoyt	do do	17 00
10	1271	Wm. G. Langford	do do	24 20
19	1276	George Turner	do do	19 00
29	1282	John P. Hoyt	do do	13 00
June 25	1314	George Turner	do do	32 75
Sept. 15	1452	Wm. G. Langford	do do	50 50
20	1459	John P. Hoyt	do do	63 25
Oct. 8	1521	Wm. G. Langford	do do	26 50
15	1537	George Turner	do do	31 25
Nov. 1	1547	John P. Hoyt	do do	18 50
5	1558	Wm. G. Langford	do do	33 45
6	1560	George Turner	do do	18 75
—1887—				
Jan. 8	1729	R. S. Greene	do do	27 50
Feb. 5	1768	John P. Hoyt	do do	16 00
24	1772	R. S. Greene	do do	63 25
25	1773	W. G. Langford	do do	23 75
Mar. 31	1817	John P. Hoyt	do do	29 50
Apr. 16	1880	W. G Langford	do do	36 25
30	1903	Frank Allyn	do do	28 00

STATEMENT VI—EXHIBIT NO. 8 (*Continued.*)

Date	Warrant No.	To Whom Issued.	For What Service	Amount.
—1887—				
May 2	1904	R A Jones	Expenses holding Court	$ 5 50
5	1906	George Turner	do do	85 15
17	1932	Frank Allyn	do do	26 50
24	1946	R. A. Jones	do do	12 60
July 20	2051	George Turner	do do	39 25
Aug. 22	2079	R A Jones	do do	17 50
Sept. 17	2089	Frank Allyn	do do	86 00
30	2111	W G. Langford	do do	16 00
		Total		$1.392 05

STATEMENT VI—EXHIBIT NO. 9

Territorial Library

(Sec 2612, Code)

Date.	Warrant No.	To Whom Issued	For What Service.	Amount.
—1885—				
Sept. 30	879	E. de S. Newell	Territorial Library expenses	$15 00
Dec. 31	993	E. de S. Newell	do do do	12 85
—1886—				
June 30	1318	E. de S Newell	do do do	12 85
Oct. 1	1498	E. de S. Newell	do do do	15 07
—1887—				
Jan. 3	1681	E de S. Newell	do do do	13 65
Apr. 8	1877	E. de S. Newell	do do do	10 30
June 30	1989	E de S. Newell	do do do	10 00
		Total		$89 82

STATEMENT VI—EXHIBIT NO. 10.

Territorial Librarian.

(Sec. 2609, Code.)

Date.	Amount No.	To Whom Issued.	For What Service	Amount
—1885—				
Sept 30	878	E. de S Newell	Salary as Librarian	$100 00
Dec. 31	990	E. de S. Newell	do do	100 00
—1886—				
Apr. 1	1177	E. de S. Newell	do do	110 00
June 30	1317	E. de S. Newell	do do	100 00
Oct. 1	1499	E de S. Newell	do do	100 00
—1887—				
Jan. 3	1680	E de S. Newell	do do	100 00
Apr. 8	1876	E. de S. Newell	do do	100 00
June 30	1988	E. de S. Newell	do do	90 00
Sept. 30	2126	E. de S. Newell	do do	100 00
		Total		$900 00

STATEMENT VI—EXHIBIT No. 11.

Board of Education.

(Act approved November 28, 1883, and February 4, 1885.)

Date.	Warrant No.	To Whom Issued.	For What Service	Amount.
1885				
July 17	794	Mrs. P. C. Hale	Attendance Board of Education	$20 00
17	795	Jno. A. Banfield	do do do	26 60
17	796	R. C. Kerr	do do do	12 00
17	797	J. C. Lawrence	do do do	101 50
17	798	J. C. Lawrence	do do do	111 50
17	799	J. C. Lawrence	do do do	7 20
Sept. 2	849	Mrs. P. C. Hale	do do do	21 80
1886				
Apr. 26	1247	H. Swim	do do do	46 00
26	1248	L. E Follansbee	do do do	14 00
July 17	1380	L H. Prather	do do do	100 85
17	1381	R. C. Kerr	do do do	74 70
17	1382	H. J. Swim	do do do	63 00
17	1383	L. E. Follansbee	do do do	81 50
Sept. 3	1431	L. E. Follansbee	do do do	66 45
3	1432	R. C. Kerr	do do do	24 40
3	1433	L. H. Prather	do do do	29 10
1887				
July 13	2043	L. H. Prather	do do do	97 20
15	2044	H. J. Swim	do do do	63 50
15	2045	R. C. Kerr	do do do	99 10
15	2047	L. E. Follansbee	do do do	118 10
23	2052	L. E. Follansbee	do do do	21 65
23	2053	R. C. Kerr	do do do	18 00
Aug. 8	2070	L. E. Follansbee	Expenses of Board of Education	80 00
		Total		$1285 55

STATEMENT VI—EXHIBIT No. 12.

Penitentiary Commissioners.

(Act approved Nov. 28, 1883.)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
1886				
Feb. 25	1117	S. W. Brown	Services as Commissioner	$58 40
25	1118	Henry Landes	do do	58 80
25	1119	B. L. Sharpstein	do do	15 80
		Total		$133 00

STATEMENT VI—EXHIBIT No 13.

Territorial Convicts.

(Acts approved November 28, 1883, and January 22, 1883.)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
—1885—				
Sept 30	880	Wm. Billings.	Keeping convicts	$4,219 00
Dec. 31	994	Wm. Billings	do do	4,370 30
—1886—				
Mar. 31	1169	Wm. Billings & Co	do do	5,099 10
July 2	1331	Wm. Billings & Co	do do	5,003 00
Oct. 1	1500	Billings, Smith & Shead	do do	4 500 00
1	1501	Billings, Smith & Shead	do do	1,443 30
—1887—				
Jan. 3	1679	Billings, Smith & Shead	do do	5,712 10
Apr. 1	1822	Billings, Smith & Shead	do do	3,000 00
1	1823	Billings, Smith & Shead	do do	2,000 00
1	1824	Billings, Smith & Shead	do do	660 30
1	1825	Billings, Smith & Shead	do do	200 00
May 23	1944	T. Wygant, Tr'r. O. R & N. Co.	Transportation of convicts.	1,725 75
27	1949	Billings, Smith & Shead	Keeping convicts	1,500 00
27	1950	Billings, Smith & Shead	do do	1,556 86
Aug 19	2074	F. W. Paine	Transporting prison's fr'm Seatco	152 45
19	2075	F. W. Paine	Clothing & cash furn'd prisoners	100 00
		Total		$41,242 16

STATEMENT VI—EXHIBIT No. 14

Religious Instruction to Convicts.

(Sec. 3226, Code.)

Date.	Warrant No.	To Whom Issued.	For What Service	Amount.
—1885—				
Dec. 15	974	Father Classens	Services as Chaplain.	$50 00
30	979	Rev. A. L. Parker.	do do	33 33
—1886—				
June 15	1309	Rev. A. L. Parker	do do	25 00
Dec 23	1665	Father Classens	do do	50 00
—1887—				
May 13	1931	Father Classens	do do	12 50
		Total		$170 83

STATEMENT VI—EXHIBIT No. 15.

Extradition Expenses.

(Sec. 971, Code.)

Date.	Warrant No.	To Whom Issued	For What Service.	Amount.
1885				
Dec. 11	968	L. B. Clough	Extradition W. Bybee	$238 00
1887				
Jan. 11	1730	E. F. Whittier	do G. W. Brower	145 50
17	1737	M. J. Maloney	do Ah Wing	197 80
Apr. 23	1893	S. H. Claughton	do Truesdale	202 75
Sept. 5	2084	Ronald & Piles	do White & Smith	237 21
26	2095	A. S. Bowles	do McElrath *et al*	180 09
		Total		$1173 15

STATEMENT VI—EXHIBIT No. 16.

Postage on Territorial Laws.

(Act approved Feb. 4, 1836.)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount
1886				
June 15	1310	N. H. Owings	Postage	$287 00
		Total		$287 00

STATEMENT VI—EXHIBIT No. 17.

Improvement of Capitol Grounds.

(Act approved Feb. 4, 1885.)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
1886				
Aug. 7	1395	Britto & Hincheliff	Improving Capitol grounds	$100 00
14	1418	Britto & Hincheliff	do do	50 00
Sept. 13	1442	Britto & Hincheliff	do do	50 00
Oct. 7	1511	Britto & Hincheliff	do do	221 92
		Total		$421 92

STATEMENT VI—EXHIBIT No. 18.

Executive Expenses.

(Act approved February 4, 1886.)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
—1886—				
Apr 7	1227	Edward Wheeler	Executive Clerk	$110 00
May 3	1252	Edward Wheeler	do do	60 00
7	1261	Watson C. Squire	do expenses	76 44
June 7	1288	Edward Wheeler	do Clerk	45 00
July 3	1336	Edward Wheeler	do do	36 00
Aug 3	1392	Watson C. Squire	do expenses	142 56
3	1393	Edward Wheeler	do Clerk	90 00
		Total		$500 00

STATEMENT VI—EXHIBIT No. 19.

Pilot Commissioners.

(Act approved November 9, 1877.)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
—1885—				
Nov. 11	942	J. L. Stout	Per diem and mileage	$ 5 60
11	943	N. P. Collender	do do	12 50
—1886—				
Jan. 13	1037	J. L. Stout	do do	5 90
13	1038	B. A. Seaborg	do do	5 00
Oct. 14	1533	J. L. Stout	do do	5 60
14	1534	B. A. Seaborg	do do	5 00
14	1585	P. J. McGowan	do do	11 00
Dec. 8	1657	J. L. Stout	do do	5 60
8	1658	B. A. Seaborg	do do	5 00
—1887—				
Sept. 23	2092	J. L. Stout	do do	16 00
23	2093	B. A. Seaborg	do do	14 80
		Total		$91 70

STATEMENT VI—EXHIBIT No. 20.

Territorial Printing and Advertising.

Date.	Warrant No	To Whom Issued.	For What Service.	Act Authorizing.	Amount.
1885					
July 17	801	Puget Sound Courier	Printing	2574	6 00
Aug 1	812	C. B. Bagley	do	2574	31 60
Sept. 26	866	C. B. Bagley	do (Reports)	Nov 28, '83	100 00
Nov. 11	944	C. B. Bagley	do do	do	200 00
Dec. 1	953	Puget Sound Courier	do	2574	6 00
7	967	C. B. Bagley	do	Nov. 28, '83	250 00
1886					
Jan. 2	998	C. B. Bagley	do	do	249 23
26	1042	C. B. Bagley	do	do	36 66
26	1043	T H Cavanaugh	Advertising	do	20 00
Feb. 21	1112	J M. Murphy	Printing blanks	2574	4 00
22	1115	T. H. Cavanaugh	do do	2574	23 00
Apr. 1	1176	T. H. Cavanaugh	do do	2574	22 00
3	1191	T. H. Cavanaugh	do do	2574	350 00
10	1228	T. H. Cavanaugh	do do	2574	181 00
15	1234	T. H. Cavanaugh	do do	2574	56 25
14	1233	S. G. Ward, agent Express Co	Expressage blanks	2945	67 65
May 3	1255	T. H. Cavanaugh	Printing	2574	6 50
4	1257	T. H. Cavanaugh	do	2574	25 00
June15	1308	T. H. Cavanaugh	do	2574	395 00
23	1313	E. A. Stevens, agt. Express Co	Expressage	2945	5 90
26	1315	T. H. Cavanaugh	Printing	2945	80 00
July 1	1331	S. G. Ward agent Express Co.	Expressage	2945	20 55
3	1335	T. H. Cavanaugh	Printing	2574	4 50
Aug 23	1428	T. H. Cavanaugh	do	2574	25 50
Oct. 1	1495	T. H. Cavanaugh	do	2574	4 00
5	1510	T. H. Cavanaugh	do	3101	15 00
Dec. 6	1642	T. H. Cavanaugh	do	Jan. 20, '86	3 00
21	1668	T. H. Cavanaugh	do	2574	19 00
1887					
Jan. 12	1734	Weekly Partisan	Advertising	2573	19 50
Feb. 11	1766	T H. Cavanaugh	Printing	2574	14 50
Mar. 2	1777	T. H. Cavanaugh	Advertising	2574	6 00
28	1816	T. H. Cavanaugh	Printing	2574	11 50
19	1811	T. Tallentire	Binding	2945	85 00
Apr. 2	1826	Gale & Dunham	Printing	2574 2945	127 00
May 2	1905	Gale & Dunham	do	2945	91 50
7	1929	T. H. Cavanaugh	Advertising	2574	9 25
25	1948	Gale & Dunham	Printing	2570	3 00
June 6	1956	Meston & Dygert	Ruling & binding assessmt blanks	2945	588 00
6	1957	Meston & Dygert	Wrapping & freight do	2945	34 36
July 30	2057	Gale & Dunham	Printing circulars	2573	3 00
Aug. 3	2060	N. P. Express Company	Expressage census rolls	2945	3 45
18	2073	J. N. Gale	Printing	2574	10 00
Sept. 14	2088	S. G. Ward, N P. Express Co.	Expressage assessment rolls	2945	3 40
30	2103	T. H. Cavanaugh	Advertising for bids for printing	Feb. 4, '86	18 00
30	2104	P B. Johnson	do do do	do	18 00
30	2105	Allen Weir	do do do	do	18 00
30	2106	Spokane Review	do do do	do	18 00
		Total			$3,288 80

STATEMENT VI—EXHIBIT No. 21.

Superintendent of Public Instruction.

(Act approved November 28, 1883, and February 4, 1886)

Date.	Warrant No.	To Whom Issued	For What Service	Amount
—1885—				
July 17	830	R. C. Kerr	Salary as Superintendent	$420 00
—1886—				
Jan. 2	997	R. C. Kerr	do do	476 00
Mar. 17	1134	R. C. Kerr	do do	25 00
17	1135	R. C. Kerr	do do	82 00
June 4	1285	J. C. Lawrence	do do	187 50
4	1286	J. C. Lawrence	do do	327 60
Sept 11	1436	J. C. Lawrence	do do	337 50
Dec. 13	1660	J. C. Lawrence	do do	210 00
—1887—				
Mar. 26	1815	J. C. Lawrence	do do	187 50
June 6	1951	J. C. Lawrence	do do	187 50
6	1952	J. C. Lawrence	do do (expenses)	125 00
Sept 20	2090	J. C. Lawrence	do do	187 50
20	2091	J. C. Lowrence	do do (expenses)	125 00
		Total		$2878 10

STATEMENT VI—EXHIBIT No. 22.

Territorial Auditor.

(Act approved November 22, 1883)

Date	Warrant No	To Whom Issued.	For What Service	Amount.
—1885—				
Sept. 30	871	T. M. Reed	Salary and expenses	$625 00
Dec. 31	991	T. M. Reed	do do	625 00
—1886—				
Mar. 31	1173	T. M. Reed	do do	625 00
June 30	1329	T. M. Reed	do do	625 00
Oct. 1	1497	T. M. Reed	do do	625 00
—1887—				
Jan. 3	1675	T. M. Reed	do do	625 00
Apr. 1	1821	T. M. Reed	do do	625 00
June 30	1985	T. M. Reed	do do	625 00
Sept. 30	2128	T. M. Reed	do do	625 00
		Total		$5625 00

STATEMENT VI—EXHIBIT No. 23.

Papers for Penitentiary.

(Sec. 3295, Code.)

Date.	Warrant No.	To Whom Issued	For What Service.	Amount.
1885				
Dec. 19	975	F. J. Parker	Subscription	$9 00
1886				
Feb. 21	1113	J. M. Murphy	do	6 00
Apr. 22	1242	Clark County Register	do	2 50
Dec. 23	1667	Washington Standard	do	6 00
		Total		$23 50

STATEMENT VI—EXHIBIT No. 24.

Territorial University and Board of Regents.

Date.	Warrant No.	To Whom Issued.	For What Service.	Act Authorizing.	Amount.
1885					
Sept. 30	857	Orange Jacobs	Quarterly appropriation	Oct. 31, '83	$ 750 00
Dec. 23	977	Orange Jacobs	do do	Oct. 31, '83	750 00
1886					
Apr. 13	1232	Orange Jacobs	do do	Jan. 16, '85	1,250 00
July 8	1374	Orange Jacobs	Appropriation for chemicals	Jan. 16, '86	150 00
8	1375	Orange Jacobs	Quarterly appropriation	Jan. 16, '86	1,250 00
Oct. 1	1502	Treas. Board of Regents	do do	Jan. 16, '86	1,250 00
1887					
Jan. 4	1636	Orange Jacobs	do do	Jan. 16, '86	1,250 00
Apr. 1	1820	Orange Jacobs	do do	Jan. 16, '86	1,250 00
June 30	1978	Orange Jacobs	do do	Jan 16, '86	1,250 00
Sept. 30	2127	Orange Jacobs	do do	Jan. 16, '86	1,250 00
		Total			$10,400 00

STATEMENT VI—EXHIBIT No. 25.

Miscellaneous and Special Appropriations.

Date.	Warrant No.	To Whom Issued.	For What Service.	Act Authorizing.	Amount.
1885					
July 31	811	L. T. Seavey	Repairing pest-house	Sec. 2197 Code	$ 150 00
Dec. 21	976	L. T. Seavey	Improvements, pest-house	2197 Code	25 00
1886					
Jan. 18	1039	Watson C. Squire, Gov.	New Orleans Exposition Com'n	Jan. 6, 1886	1,000 00
23	1040	A. Farquhar	Storing Territorial arms	20, 1886	112 80

STATEMENT VI—EXHIBIT No. 25 (*Continued*).

Date.	Warrant No.	To Whom Issued.	For What Service	Act Authorizing	Amount
—1886—					
Jan. 26	1041	James O'Loughlin	Delinquent tax overpaid	Jan 20, 1886	$ 29 00
29	1044	J. H McGraw	Extradition Bush and Mullen	2, 1886	300 00
30	1045	Watson C. Squire, Gov	New Orleans Exposition, Com'n	6, 1886	1,000 00
Feb. 2	1043	R G. O'Brien, Ajt Gen	Organizing Territorial militia	20, 1885	164 91
6	1090	Wm. Pix	Labor performed on Capitol b'g	Feb. 3, 1886	157 15
6	1091	C E. Clancey	Transportation of Legislature	Jan. 30, 1886	51 00
23	1116	Paine Brothers	Care of Territorial arms	20, 1886	130 00
Mar. 4	1125	W. C. Squire, Gov.	New Orleans Exposition Com'n	6, 1886	500 00
22	1159	J. L. Strewer	Canceled warrant reissued	Nov. 28, 1883	20 00
Apr 24	1243	Lowman & Hanford	Printing Governor's Message	Feb 4, 1889	1,400 00
May 3	1253	N. H. Owings	Expressage Session Laws	4, 1885	48 00
3	1246	*N. H. Owings*	Expressage Session Laws	4, 1886	10 00
July 5	1379	J. D. Minkler	Repairing pest.house	Sec 2199 Code	125 00
19	1384	Edward Downard	Indexing Code	Feb 4, 1886	300 00
Aug. 5	1394	N. T. Caton	Regent University, expenses	Nov. 9, 1877	51 50
Sept. 3	1443	D. T. Drewry	Drayage Supreme Court reports	Jan 20, 1877	7 00
13	1445	Bancroft, Whiting & Co	Printing 300 copies do	20, 1877	1,500 00
Oct. 2	1504	E. de S Newell	Distributing do do	20, 1877	60 50
Dec. 18	1664	John P Tweed	Distributing Gov.'s Message	Feb 4, 1877	16 90
—1887—					
Jan. 7	1727	J. K. Gill & Co	Copying book Auditor's office	Sec. 2570 Code	2 80
Feb. 26	1775	N. P. Express Co	Expressage on assessment rolls	2945 Code	11 15
Mar. 19	1810	N. P. Express Co	Expressage assessment blanks	2945 Code	41 35
31	1819	N. P Express Co	do assess't and census do	2945 Code	28 50
May 10	1930	N. P Express Co	do assessment blanks	2345 Code	6 20
June 13	1975	N. P. Express Co	do assessment blanks, etc	2945 Code	9 85
July 9	2038	M. O'Connor	Wrapping paper Gov.'s reports	Feb 4, 1886	4 00
Aug. 1	2058	W. C. Jones	Com'n for collecting Ter'l funds	4, 1886	129 94
23	2080	M. O'Connor	Letter book Ter'l Treas.'s office		3 25
		Total			$7,396 30

STATEMENT VI—EXHIBIT No. 26.

Legislative Expenses.

Date.	Warrant No	To Whom Issued.	For What Service	Act Authorizing	Amount.
—1886—					
Jan. 2	995	H. D. Cock	Postage for Council	Dec. 23, 1885	$ 60 00
2	996	J. E. Gaudey	Postage for House	23, 1885	120 00
Feb 4	1050	May L Sylvester	Journal Clerk of House	Jan 30, 1886	265 00
4	1051	Bertha H Piper	Engrossing Clerk of House	30, 1886	300 00
4	1052	Thos. H. Cavanaugh	Printing	Feb 3, 1886	100 94
4	1053	Wm H Hughes	Assistant Clerk of House	Jan. 30, 1886	360 00
4	1054	J E. Gaudey	Sergeant-at-Arms, House.	30, 1886	300 00
4	1055	Florence M. Manly	Journal Clerk, House	30, 1886	220 00
4	1056	C. Kalahan	Doorkeeper, Council	30, 1886	295 00
4	1057	Kate Reagan	Ass't Enrol'g & Engros'g Clk, C'ncil	30, 1886	295 00
4	1058	Clara D Cornick	Journal Clerk of House	30, 1886	255 00
4	1059	John De Tiere	Assistant Clerk of Council	30, 1886	360 00
4	1060	Willie Hagemeyer	Page of House	30, 1886	236 00
4	1061	G. W. Hambright	Assistant Journal Clerk, Council	Feb. 4, 1886	10 00
4	1064	Annie Stevens	do do do	4, 1886	15 00
4	1065	Dora M Elliot	do do do	4, 1886	15 00
4	1066	Annie Conly	Assistant Enrolling Clerk	4, 1886	20 00
4	1067	Lucy E. Munson	do do Council	4, 1886	20 00
4	1068	Fannie Dodge	do do do	4, 1886	20 00

STATEMENT VI—EXHIBIT No. 26 (*Continued.*)

Date.	Warrant No.	To Whom Issued.	For What Service.	Act Authorizing	Amount.
1886					
Feb. 4	1069	Minnie Lansdale	Ass't Enrolling Clerk, Council.	Feb. 4, 1886	$ 20 00
4	1070	A. B. Brown	Ass't Journal Clerk, Council	4, 1886	10 00
4	1071	John J. Hetzel	do do House	4, 1886	30 00
4	1072	Ellen S. Stevenson	Ass't Enrolling Clerk, House	4, 1886	40 00
4	1073	J. D. Hannegan	do do do	4, 1886	40 00
4	1074	Walter H. Milroy	do do do	4, 1886	30 00
4	1075	T. G. Nicklin	Member of Auditing Committee on Legislative Printing	4, 1886	5 00
4	1076	Leone Sinnard	Committee Clerk of Council	Jan 30, 1886	255 00
5	1077	Edward Wheeler	Messenger for Governor	30, 1886	300 00
5	1078	H. D. Cock	Sergeant-at-Arms, Council	Feb. 4, 1886	3 00
5	1079	H. D. Cock	Cash paid for incidentals	4, 1886	4 25
5	1080	Tacoma Lodge Library	For use as committee room	4, 1886	50 00
5	1081	T. M. Reed, Ter. Auditor	Drayage, expressage, etc.	4, 1886	30 00
5	1082	H Sabin	Lock and keys for Council	5, 1886	8 00
5	1083	Olympia Water Co	Water rent, two months	4, 1886	4 00
5	1084	Austin Brothers	Hauling barrels and water	4, 1886	41 75
5	1085	Meacham & Company	Tables for Legislature	4, 1886	20 00
5	2086	W. H. Taylor	Carpenter work	4, 1886	24 00
5	1087	M. O'Connor	Stationery	4, 1886	8 00
5	1088	H. O. Drewry	Drayage	4, 1886	1 25
5	1089	Rev. James Campbell	Chaplain of House	4, 1886	6 00
21	1114	John M. Murphy	Auditing legislative printing		5 00
		Total			$4,202 19

STATEMENT VI—EXHIBIT No. 27.

Coal Mine Inspector.

(Act approved January 1, 1884.)

Date.	Warrant No.	To Whom Issued.	To Whom Issued.	Amount.
1886				
Feb. 26	1120	Thomas Heacock	Inspecting coal mines	$368 68
May 18	1273	James H. Watson	do do	132 71
18	1274	Thomas Heacock	do do	132 71
July 22	1389	James H. Watson	do do	389 48
Oct. 22	1540	James H. Watson	do do	422 14
1887				
Jan. 25	1742	James H. Watson	do do	477 69
Apr. 27	1896	James H. Watson	do do	386 19
May 17	1934	James H. Watson	do do	63 81
July 19	2050	James H. Watson	do do	450 00
		Total		$2,823 41

STATEMENT VI—EXHIBIT No. 28.

Railroad Gross Earnings Tax.

(Act approved Nov. 28, 1883.)

Date	Warrant No	To Whom Issued	To Whom Issued.					Amount.
1883								
Mar. 22	1158	C B Mann	First semi-annual tax,			1885, Thurston	county	$ 898 13
24	1161	John Murray	do	do	do	1885, Pierce	do	1,726 56
29	1167	Fred Kurtzman	do	do	do	1885, Franklin	do	1,470 24
29	1168	John C. Martin	do	do	do	1885, Cowlitz	do	780 00
31	1170	F C Miller	do	do	do	1885, Columbia	do	566 05
Apl 1	1174	Samuel Gray	do	do	do	1885, Spokane	do	1,303 52
1	1175	J. F. Boyer	do	do	do	1885, Walla Walla	do	2,858 24
5	1193	J. A. Splawn	do	do	do	1885, Yakima	do	2,329 40
26	1245	W. B Renshaw	do	do	do	1885, Whitman	do	2,057 30
26	1246	Wm. Yarwood	do	do	do	1885, Lincoln	do	423 05
28	1251	Geo. D Hill	do	do	do	1885, King	do	1,364 11
Sept. 20	1455	John Murray	Second	do	do	1885, Pierce	do	1,726 56
Oct. 2	1504	C. B. Mann	do	do	do	1885, Thurston	do	898 13
5	1508	John C. Martin	do	do	do	1885, Cowlitz	do	780 00
8	1514	Wm. Garwood	do	do	do	1885, Lincoln	do	423 05
8	1515	A. Andrews	First	do	do	1885, Skamania	do	28 22
8	1516	A. Andrews	Second	do	do	1885, Skamania	do	28 22
8	1520	Fred Kurtzman	do	do	do	1885, Franklin	do	1,470 24
11	1527	F C. Miller	do	do	do	1885, Columbia	do	566 05
12	1530	J. A Splawn	do	do	do	1885, Yakima	do	2,329 40
15	1536	J F Boyer	do	do	do	1885, Walla Walla	do	2,858 24
23	1542	Samuel Gray	do	do	do	1885, Spokane	do	1,303 52
29	1545	Treas. King County	do	do	do	1885, King	do	1,364 11
Nov 29	1663	" Adams County	First	do	do	1885, Adams	do	1,605 22
Dec. 29	1670	" Lewis County	do	do	do	1885, Lewis	do	690 10
29	1671	" "	Second	do	do	1885, Lewis	do	690 10
1887								
Apr. 7	1832	John Murray	First	do	do	1886, Pierce	do	1,723 72
14	1878	C B Mann	do	do	do	1886, Thurston	do	927 44
16	1879	John C Martin	do	do	do	1886, Cowlitz	do	778 73
16	1881	Treas Franklin County	do	do	do	1886, Franklin	do	1,518 07
18	1882	" King "	do	do	do	1886, King	do	1,837 54
18	1883	" Lincoln "	do	do	do	1886, Lincoln	do	424 85
20	1884	" Columbia "	do	do	do	1886, Columbia	do	929 82
23	1835	" Walla Walla "	do	do	do	1886, Walla Walla	do	3,232 74
20	1886	" Kittitas "	do	do	do	1886, Kittitas	do	1,421 48
23	1837	J. A Splawn	do	do	do	1886, Yakima	do	2,622 96
21	1888	W. B Renshaw	Second	do	do	1885, Whitman	do	741 52
21	1889	W. B. Renshaw	First	do	do	1886, Whitman	do	1,187 41
22	1890	Gilbert Dickson	do	do	do	1886, Garfield	do	45 75
28	1899	J. B. Whittlesey	Second	do	do	1885, Adams	do	1,605 22
28	1900	J. B Whittlesey	First	do	do	1886, Adams	do	1,613 21
30	1902	Samuel Gray	do	do	do	1886, Spokane	do	1,631 16
May 24	1941	Treas Skamania County	do	do	do	1886, Skamania	do	29 04
Sept 25	2034	" Pierce "	Second	do	do	1886		1,723 72
25	2036	" Thurston "	do	do	do	1886		927 44
28	2037	" Columbia "	do	do	do	1886		929 82
28	2038	" Lincoln "	do	do	do	1886		424 85
28	2039	" Yakima "	do	do	do	1886		2,622 96
29	2100	" Garfield "	do	do	do	1886		45 75
29	2101	" Whitman "	do	do	do	1886		1,187 41
30	2102	" King "	do	do	do	1886		1,837 54
30	2108	" Franklin "	do	do	do	1886		1,518 07
30	2109	" Walla Walla "	do	do	do	1886		3,232 74
30	2110	" Kittitas "	do	do	do	1886		1,421 48
								$70,387 21
			Error in warrant No. 1455					01
		Total						$70,387 22

STATEMENT VI—EXHIBIT No. 29.

Transportation of Insane.

(Acts approved Nov. 29, 1881, and Feb 3, 1883.)

Date.	Warrant No.	To Whom Issued.	For What Service.		Amount.
1885					
July 2	788	Wm. Billings	Sheriff Thurston	County	$ 13 00
2	789	C. A. Billings	Guard Thurston	do	8 00
9	790	John Cody	Sheriff Lincoln	do	131 15
10	791	James O'Laughlin	Sheriff Whatcom	do	44 85
10	792	F. S. Helfrich	Guard Whatcom	do	33 60
13	793	John F. Sheehan	Sheriff Jefferson	do	60 50
18	802	J. H. McGraw	Sheriff King	do	17 00
18	803	J. H. McGraw	do do	do	30 00
18	804	J. H. McGraw	do do	do	16 00
20	805	J. J. Larwood	Guard Whitman	do	105 00
20	806	David Marsh	Sheriff Whitman	do	140 25
20	807	Wm. Webster	Guard Whitman	do	105 00
20	808	David Marsh	Sheriff Whitman	do	112 25
27	810	L B. Clough	Sheriff Clarke	do	41 40
Aug. 4	815	Wm. Callow	Sheriff Mason	do	23 10
4	816	C. W. Leak	Guard Mason	do	13 00
6	817	John F. Sheehan	Sheriff Jefferson	do	59 50
6	818	Thomas Beaton	Deputy Sheriff Kitsap	do	28 30
6	819	James F. Primrose	Guard Kitsap	do	16 80
10	844	John F. Sheehan	Sheriff Jefferson	do	60 50
12	845	Lewis Byrd	Sheriff Pierce	do	12 40
19	846	Oscar Bates	Sheriff Stevens	do	175 55
Sept. 2	850	Patrick Murray	Deputy Sheriff Clarke	do	47 20
4	851	J. J. Tyler	Sheriff Yakima	do	129 55
9	851	B. Stretch	Sheriff Snohomish	do	33 00
9	862	B. Stretch	do do	do	34 50
10	863	Lewis Byrd	Sheriff Pierce	do	12 40
10	864	G. M. Grainger	Guard Pierce	do	5 40
21	865	Wm. Billings	Sheriff Thurston	do	21 00
30	881	Benj. Holmes	Sheriff Cowlitz	do	32 50
Oct. 5	913	S. H Claughton	Sheriff Lewis	do	19 50
13	914	David Marsh	Sheriff Whitman	do	110 25
13	915	Edward Baber	Guard Whitman	do	105 00
19	917	A. S. Bowles	Sheriff Walla Walla	do	108 95
19	918	Mrs. A. S. Bowles	Guard Walla Walla	do	83 00
20	919	Geo. D. Messegee	Deputy Sheriff Thurston	do	32 00
20	920	N J Kirkendall	Guard Thurston	do	16 00
22	921	J. H. McGraw	Sheriff King	do	18 50
22	922	J. H. McGraw	do do	do	18 50
22	923	J. H McGraw	do do	do	15 00
22	924	Lewis Byrd	Sheriff Pierce	do	12 40
22	925	G M. Grainger	Guard Pierce	do	5 40
23	926	M. J. Ford	Guard Spokane	do	105 80
23	927	E F. Whittier	Sheriff Spokane	do	141 65
23	928	E. F. Whittier	do do	do	141 65
Nov. 2	929	C. A Lampkin	Deputy Sheriff Walla Walla	do	108 95
2	930	Mrs C. A. Lampkin	Guard Walla Walla	do	83 00
13	945	James O'Laughlin	Sheriff Skagit	do	49 00
18	946	J. F. Sheehan	Sheriff Jefferson	do	59 50
25	947	S. T. Packwood	Sheriff Kittitas	do	261 45
27	948	Geo D. Messegee	Deputy Sheriff Thurston	do	13 00
27	949	N J. Kirkendall	Guard Thurston	do	8 00
28	950	J. J. Suyer	Deputy Sheriff Kittitas	do	150.15
30	951	E B. Wise	Sheriff Klickitat	do	80 45
30	952	J. H. Hyde	Guard Klickitat	do	57 60
Dec. 5	955	Wm. Billings	Sheriff Thurston	do	21 00
11	969	E F Whittier	Sheriff Spokane	do	143 60
11	970	R. H. Mitchell	Deputy Sheriff Garfield	do	133 60
11	971	John Thompson	Guard Garfield	do	98 00
14	972	Carl Peterson	Guard Walla Walla	do	83 00
14	973	A. S. Bowles	Sheriff Walla Walla	do	129 90
24	978	Ben Holmes	Sheriff Cowlitz	do	32 65
31	992	J. H. McGraw	Sheriff King	do	71 50
1886					
Jan. 11	1035	Lewis Byrd.	Sheriff Pierce	do	12 40

STATEMENT VI—EXHIBIT No. 29 (*Continued*).

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
1883				
Jan. 11	1036	T. J. Garvey	Guard Pierce County	$ 5 40
30	1046	Frank O'Neil	Guard Whatcom do	42 00
30	1047	F. W de Lorimer	Sheriff Whatcom do	55 25
Feb. 3	1049	F. W. de Lorimer	do do do	52 70
4	1062	Lewis Byrd	Sheriff Pierce do	12 40
4	1063	C. E. King	Guard Pierce do	5 40
9	1092	S. H. Claughton	Sheriff Lewis do	23 25
13	1109	A. A. Campton	Guard	14 75
13	1110	J. H Hosler	Sheriff Columbia County	117 50
20	1111	J. F Sheehan	Sheriff Jefferson do	36 50
Mar. 2	1121	Lewis Byrd	Sheriff Pierce do	10 00
2	1122	L. B Clough	Sheriff Clarke do	50 98
2	1123	Dr. M. Ella Whipple	Guard Clarke do	27 60
8	1126	Lewis Byrd	Sheriff Pierce do	10 00
12	1130	Thomas Beaton	Dep. Sheriff Kitsap do	24 50
16	1131	Howard Keylor	Guard Walla Walla do	54 20
16	1132	C A. Lampkin	Dep. Sheriff Walla Walla County	93 75
23	1150	Lewis Byrd	Sheriff Pierce County	5 00
25	1162	J. H. Turner	Sheriff Pacific do	66 45
25	1163	Mary E. Goodpasture	Guard Pacific do	41 60
25	1164	F. N Marshall	Dep. Sheriff Clarke do	37 30
27	1165	J. H. McGraw	Sheriff King do	17 50
27	1166	J. H. McGraw	do do do	15 00
Apr. 2	1178	Lewis Byrd	Sheriff Pierce do	10 00
2	1179	G. M. Grainger	Guard Pierce do	3 00
12	1229	James M. Warmoth	Guard Whitman do	69 35
12	1230	W. B. Spencer	Dep. Sheriff Whitman do	105 40
13	1231	J. H Hosler	Sheriff Columbia do	88 50
16	1235	W. B. Spencer	Dep Sheriff Whitman do	104 90
16	1236	J. C. Sharno	Guard Whitman do	69 10
21	1239	Ben Holmes	Sheriff Cowlitz do	36 80
21	1240	Susan Holmes	Guard Cowlitz do	23 60
22	1241	Mrs Fred Johnson	Guard	56 00
26	1244	J. E. Keith	Dep Sheriff Yakima do	103 50
28	1250	G. S Boyer	Dep. Sheriff Clarke do	37 50
May 7	1258	J. H. McGraw	Sheriff King do	15 50
7	1259	J. H. McGraw	do do do	21 50
7	1260	J. H. McGraw	do do do	23 50
7	1262	J. W. Esteb	Dep. Sheriff Walla Walla County	91 50
19	1275	D. F. Shaser	Dep. Sheriff Kittitas County	234 30
20	1277	Wm. Callow	Sheriff Mason County	22 75
20	1278	Lewis Byrd	Sheriff Pierce do	10 00
21	1279	R. G. McCulley	Sheriff Klickitat do	73 50
21	1280	John M. Filloon	Guard Klickitat do	43 40
June 2	1283	A. S. Bowles	Sheriff Walla Walla do	151 00
3	1284	A. S Bowles	do do do	93 50
5	1287	S. T. Packwood	Sheriff Kittitas do	183 85
12	1298	J. H. McGraw	Sheriff King do	15 00
12	1299	J. H. McGraw	do do do	15 00
12	1300	J. H. McGraw	do do do	21 50
12	1301	J. H. McGraw	do do do	23 50
12	1302	J. H. McGraw	do do do	20 00
12	1303	J H. McGraw	do do do	15 00
11	1304	David Marsh	Sheriff Whitman do	109 90
14	1305	James L. Jones	Guard Whitman do	72 35
11	1306	David Marsh	Sheriff Whitman do	109 90
14	1307	John O'Neil	Guard Whitman do	72 35
16	1311	John F. Sheehan	Sheriff Jefferson do	55 50
21	1312	E. B. Wise	Sheriff Klickitat do	118 20
30	1316	A. S. Bowles	Sheriff Walla Walla do	92 00
July 1	1332	George D. Messegee	Dep. Sheriff Thurston do	22 00
12	1376	Lewis Byrd	Sheriff Pierce do	10 00
12	1377	Lewis Byrd	do do do	10 00
13	1378	J. H. Hosler	Sheriff Columbia do	89 20
21	1385	David Marsh	Sheriff Whitman do	104 30
21	1386	S. R Snider	Guard Whitman do	68 70
21	1387	David Marsh	Sheriff Whitman do	104 70
21	1388	John Cody	Sheriff Lincoln do	102 65
22	1390	Herman Meyer	Dep Sheriff Kittitas do	110 70

STATEMENT VI—EXHIBIT No. 29 (*Continued*).

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
—1886—				
Aug. 9	1402	Benj. Stretch	Sheriff Snohomish County	$53 50
9	1403	Benj. Stretch	do do do	65 00
10	1404	George D Messegee	Dep. Sheriff Thurston do	22 00
19	1427	M. J. Maloney	Dep. Sheriff Lincoln do	175 50
23	1429	Benj. Stretch	Sheriff Snohomish do	61 50
28	1430	A. S. Bowles	Sheriff Walla Walla do	92 00
Sept. 6	1434	A. S. Miller	Dep. Sheriff Klickitat do	112 07
11	1437	David Marsh	Sheriff Whitman do	104 30
11	1438	Thomas Baker	Guard Whitman do	68 70
13	1441	Wm. Billings	Sheriff Thurston do	14 00
13	1447	E. F. Whittier	Sheriff Spokane do	115 15
13	1448	H. T. Cowley	Guard Spokane do	72 10
20	1456	J. H. McGraw	Sheriff King do	14 00
20	1457	J. H. McGraw	do do do	14 00
20	1458	J. H. McGraw	do do do	14 00
22	1460	J. J. Suver	Dep. Sheriff Kittitas do	112 85
25	1461	Benj. Stretch	Sheriff Snohomish do	39 00
25	1462	M. McCawly	Guard Snohomish do	21 50
28	1468	Lewis Byrd	Sheriff Pierce do	10 00
Oct. 7	1513	John Kelly	Sheriff San Juan do	52 25
25	1543	S. H. Claughton	Sheriff Lewis do	22 00
Nov. 8	1564	J. J. Suver	Dep Sheriff Kittitas do	119 15
10	1593	John F. Sheehan	Sheriff Jefferson do	37 00
10	1594	Ben Holmes	Sheriff Cowlitz do	34 05
10	1595	Martha Jones	Guard Cowlitz do	22 35
10	1596	Lewis Byrd	Sheriff Pierce do	10 00
10	1597	G. M. Grainger	Guard Pierce do	3 00
10	1598	Lewis Byrd	Sheriff Pierce do	10 00
10	1599	Lewis Byrd	do do do	10 00
10	1600	G. M. Grainger	Guard Pierce do	3 00
15	1612	J. R. Jenkins	Guard Whatcom do	24 10
15	1613	F. W. de Lorimer	Sheriff Whatcom do	38 60
15	1614	E. F. Whittier	Sheriff Spokane do	116 30
15	1615	R. H. Davis	Dep. Sheriff Spokane do	122 60
17	1616	Lewis Byrd	Sheriff Pierce do	10 00
17	1617	G. M. Grainger	Guard Pierce do	3 00
17	1618	Mrs. G. R. Parsons	do do do	3 00
19	1621	J. J. Suver	Dep. Sheriff Kittitas do	118 90
24	1629	L. B. Clough	Sheriff Clarke do	67 90
29	1631	J. J. Suver	Dep. Sheriff Kittitas do	119 90
Dec. 2	1636	A. S. Bowles	Sheriff Walla Walla do	153 75
2	1637	A. S. Bowles	do do do	153 75
2	1639	S. B. Leininger	Dep. Sheriff Spokane do	133 75
3	1640	James H. Hosler	Guard Columbia do	60 00
3	1641	J. H. Hosler	Sheriff Columbia do	94 65
14	1661	Lewis Byrd	Sheriff Pierce do	10 00
23	1666	A. S. Bowles	Sheriff Walla Wallo do	153 75
31	1673	Benj. Stretch	Sheriff Snohomish do	47 50
—1887—				
Jan 3	1678	Ben Holmes	Sheriff Cowlitz do	34 30
6	1725	David Marsh	Sheriff Whitman do	181 20
12	1732	F. W. de Lorimer	Sheriff Whatcom do	46 00
12	1733	W. R. Eaton	Guard Whatcom do	28 00
20	1740	John Thompson	Dep. Sheriff Garfield do	90 95
20	1741	Mary Davison	Guard Garfield do	62 30
27	1743	A. S. Bowles	Sheriff Walla Walla do	147 50
Feb. 7	1746	C. A. Lampkin	Dep. Sheriff Walla Walla County	157 75
7	1747	J. J. Maloney	Dep. Sheriff Lincoln County	163 95
7	1748	F. W. de Lorimer	Sheriff Whatcom do	51 00
7	1749	Edward Connolly	Guard Whatcom do	31 00
14	1767	J. H. Wilson	Dep. Sheriff Garfield do	167 75
17	1770	J. H. McGraw	Sheriff King do	21 00
17	1771	J. H. McGraw	do do do	13 00
26	1774	Lewis Byrd	Sheriff Pierce do	10 00
26	1776	S. H. Claughton	Sheriff Lewis do	20 05
Mar. 4	1778	A. S Bowles	Sheriff Walla Walla do	146 40
5	1779	B. D. Brockman	Dep. Sheriff Spokane do	119 95
5	1780	J. R. Duncan	do do do	191 75
7	1797	J. F. Sheehan	Sheriff Jefferson —— do	56 50

STATEMENT VI—EXHIBIT NO 29 (*Continued*).

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount
1888				
Mar. 9	1799	Ben Holmes	Sheriff Cowlitz County	$ 31 80
9	1800	Susan Holmes	Guard Cowlitz do	21 10
11	1803	William Cochrane	Sheriff Snohomish do	14 00
12	1804	Benj. Stretch	Dep Sheriff Snohomish County	61 00
15	1805	A. J Duncan	Dep Sheriff Spokane do	118 75
17	1806	W E. Likens	Dep. Sheriff Whatcom do	78 15
17	1807	A. J. Holmes	Sheriff Kittitas County	178 00
18	1809	L. P Berry	Sheriff Whitman do	166 80
21	1812	R. D Raridon	Sheriff Lincoln do	101 35
21	1813	David Cunningham	Guard Lincoln do	55 90
21	1814	T. N Ford	Dep Sheriff Thurston do	16 50
Apl. 2	1828	Herman Meyer	Dep Sheriff Kittitas do	99 25
22	1891	William Cochrane	Sheriff King do	74 10
23	1892	James Glispin	Sheriff Spokane do	112 35
25	1835	Wm. Van Vactor	Sheriff Kittitas do	112 35
29	1901	J. R Duncan	Dep Sheriff Spokane do	109 16
May 5	1907	A. W. Embree	Dep. Sheriff Pacific do	99 91
5	1908	F. W. Shaser	Dep Sheriff Kittitas do	175 00
6	1909	L. H. Cypheis	Sheriff Snohomish do	33 00
6	1910	A. S Bowles	Sheriff Walla Walla do	146 00
16	1933	J F. Shoehan	Sheriff Jefferson do	55 50
19	1935	D. E. Lish	Sheriff Yakima do	158 59
19	1936	David Marsh	Sheriff Whitman do	175 00
23	1937	J H. Wilt	Sheriff Pierce do	13 50
23	1938	J. H. Wilt	do do do	10 00
23	1939	J. H. Wilt	do do do	13 00
23	1940	J. H. Wilt	do do do	13 00
23	1942	William Cochrane	Sheriff King do	22 11
23	1943	William Cochrane	do do do	11 00
23	1945	J. I. Packwood	Sheriff Kittitas do	166 50
25	1947	Amos Embree	Sheriff Pacific do	57 75
June 9	1970	L. K. Cypher	Sheriff Snohomish do	63 75
10	1971	S. K. Hull	Sheriff Garfield do	168 35
11	1973	S. H. Claughton	Sheriff Lewis do	21 05
13	1977	S. K. Hull	Sheriff Garfield do	171 10
30	1979	A S Bowles	Sheriff Walla Walla do	89 00
30	1985	M. D. Duckworth	Sheriff Mason do	27 00
July 5	1992	J. H. Wilt	Sheriff Pierce do	13 00
5	1993	J. H. Wilt	do do do	13 50
5	1994	J. H. Wilt	do do do	13 00
11	2009	S. T. Packwood	Sheriff Kittitas do	99 16
11	2011	S. N Secrist	Sheriff Clarke do	42 05
11	2042	William Cochrane	Sheriff King do	52 50
16	2046	S. H Claughton	Sheriff Lewis do	35 50
16	2048	F. W. de Lormer	Sheriff Whatcom do	47 90
16	2049	James M Raper	Guard Whatcom do	31 10
25	2054	S. G. Morse	Sheriff Clallam do	65 00
25	2055	B. B Meagher	Guard Clallam do	39 25
26	2056	J. J. Suver	Sheriff Kittitas do	67 75
Aug 3	2059	J. F. Sheehan	Sheriff Jefferson do	55 50
10	2071	D M. Duckworth	Sheriff Mason do	26 25
20	2076	William Billings	Sheriff Thurston do	17 00
22	2077	S. K Hull	Sheriff Garfield do	168 25
22	2078	James Glispin	Sheriff Spokane do	175 25
29	2081	Joseph Comstock	Sheriff Kitsap do	23 80
Sept. 2	2084	W. B Gray	Sheriff Franklin do	92 75
8	2085	S. T. Packwood	Sheriff Kittitas do	67 00
10	2086	A. S. Bowles	Sheriff Walla Walla do	142 15
12	2087	William Cochrane	Sheriff King do	35 50
30	2107	James Glispin	Sheriff Spokane do	93 20
		Total		$17,157 87

RECAPITULATION OF EXHIBIT No. 29.

Showing the amount disbursed for transportation of the Insane to the Hospital for Insane, at Steilacoom, from the several counties, also the number of insane and the average cost of transportation per patient from each county respectively.

No.	Counties.	Number of Insane from each County.	Average Expense of Transportation per Patient from each County.	Amount.
1	Clallam	1	$104 25	$104 25
2	Clarke	7	50 70	354 93
3	Columbia	4	112 46	449 85
4	Cowlitz	6	54 16	324 95
5	Franklin	1	92 75	92 75
6	Garfield	6	177 90	1,067 40
7	Jefferson	10	53 65	536 50
8	King	37	18 31	677 60
9	Kittitas	17	133 17	2,263 91
10	Kitsap	3	23 35	93 40
11	Klickitat	5	119 51	597 57
12	Lewis	6	26 02	156 10
13	Lincoln	5	146 50	732 50
14	Mason	4	28 02	112 10
15	Pacific	3	88 57	265 71
16	Pierce	26	12 41	322 60
17	San Juan	1	52 25	52 25
18	Skagit	1	49 00	49 00
19	Snohomish	10	51 67	516 75
20	Spokane	14	143 79	2,013 01
21	Stevens	1	175 55	175 55
22	Thurston	11	20 32	223 50
23	Walla Walla	19	134 46	2,554 80
24	Whatcom	8	75 57	604 55
25	Whitman	13	186 52	2,424 70
26	Yakima	3	130 55	391 64
	Total	222		$17,151 87

STATEMENT VI—Exhibit No. 30.

Asylum Commission, Eastern Washington.

(Act approved Feb. 3, 1886.)

Date.	Warrant No.	To Whom Issued.	For What Service	Amount.
1886				
Mar. 8	1127	G. J. Hill	Salary as Commissioner	$78 00
8	1128	Chas. W. Clarke	do do	32 00
8	1129	Thos. J. Smith	do do	58 00
1887				
June 6	1953	Charles W. Clarke	do do	125 00
6	1954	Thomas J. Smith	do do	102 00
6	1955	G. J. Hill	do do	25 00
		Total		$420 00

STATEMENT VI—EXHIBIT No. 31.

Hospital for Insane Construction Fund.

(Act approved February 3, 1886.)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
—1886—				
Mar. 20	1	A. F. Tullis	Services as Commissioner	$60 00
20	2	W. H. Pumphrey	do do	10 40
20	3	Geo. D. Shannon	do do	62 00
Apr. 6	4	Schwabacher Bros. & Co.	Stationery, etc.	12 50
6	5	A. F. Tullis	Services as Commissioner	20 00
6	6	W. H. Pumphrey	do do	20 80
6	7	Geo. D. Shannon	do do	25 25
6	8	Benj. Alden	Labor	31 00
May 8	9	Schwabacher Bros. & Co.	Stationery	18 50
8	10	Weekly Partisan	Advertising	10 00
8	11	Post-Intelligencer	do	10 00
8	12	R. F. Radebaugh	do	10 00
8	13	Tacoma News	do	10 00
8	14	A. F. Tullis	Services as Commissioner	23 00
8	15	Geo. D. Shannon	do do	24 00
8	16	W. H. Pumphrey	do do	23 80
15	17	W. E. Boone	Plans and specifications	1,200 00
June 10	18	Tacoma News	Advertising	16 50
10	19	Post-Intelligencer	do	16 50
10	20	Geo. D. Shannon	Services as Commissioner	30 00
10	21	C. O. Bean	Surveying	14 50
10	22	W. H. Pumphrey	Services as Commissioner	29 80
10	23	A. F. Tullis	do do	39 00
10	24	W. E. Boone	Services as Architect	200 00
10	25	Gilchrist & Co.	Material furnished	1 078 14
July 6	26	J. D. Rainey & Sons	Labor and material	1,987 50
6	27	Schwabacher Bros. & Co	Materials furnished	562 50
6	28	E. S. Waughop	Postage stamps	4 00
6	29	Gilchrist & Co.	Materials furnished	1,099 6[illegible]
6	30	Walter J. Ball	Insurance	22 50
6	31	The Chronicle	Advertising	10 00
6	32	Elwood Evans	Legal services	100 00
6	33	Geo. D. Shannon	Services as Commissioner	21 60
6	34	A. F. Tullis	do do	24 00
Aug 5	35	Post Intelligencer	Advertising	23 60
5	36	J. R. Lomer	Labor and materials	508 53
6	37	J. D. Rainey & Sons	do do	1,592 43
7	38	C. F. Fay	do do	482 00
9	39	W. E. Boone	Labor	570 00
9	40	Weekly Partisan	Advertising	10 00
9	41	Tacoma News	do	20 00
13	42	M. F. Batch	Material	1,070 00
13	43	A. F. Tullis	Services as Commissioner	11 60
13	44	Geo. D. Shannon	do do	8 00
13	45	R. F. Radebaugh	Advertising	10 00
16	46	Weekly Times	do	26 50
Sept 10	47	W. E. Boone	Labor	188 00
10	48	J. D. Rainey & Sons	Labor and materials	3,821 41
10	49	J. R. Lomer	do do	1,099 78
11	50	John S. Baker & Co	do do	188 00
13	51	Geo. D. Shannon	Services as Commissioner	44 00
13	52	Schwabacher Bros. & Co.	Material	1,687 60
14	53	Gilchrist & Co.	do	1,517 56
15	54	R. F. Radebaugh	Advertising	20 00
27	55	A. F. Tullis	Services as Commissioner	45 00
27	56	S. C. Woodruff	Material	72 25
Oct. 7	57	J. D. Rainey & Sons	Labor and materials	6,282 50
7	58	J. R. Lomer	do do	1,981 43
8	59	C. A. Burr	Labor	44 00
9	60	Washington Standard	Advertising	46 50
11	61	W. H. Williams	Labor	115 85
11	62	Clark Bros.	Material	250 00
11	63	R. Latham & Co.	Labor and materials	188 00
12	64	Tacoma Trading Co	Material	700 00
13	65	A. F. Tullis	Services as Commissioner	44 05

STATEMENT VI—EXHIBIT No. 31 (*Continued.*)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
—1886—				
Oct. 13	66	George D. Shannon	Services as Commissioner	$27 00
13	67	Elwood Evans	Legal Services	10 00
Nov. 8	68	J. G. Proctor	Labor	340 33
8	69	J. D. Rainey & Sons	do	984 65
8	70	J. R. Lomer	Labor and material	3,505 22
8	71	George D. Shannon	Services as Commissioner	40 80
8	72	A. F. Tullis	do do	41 25
8	73	W. H Pumphrey	do do	85 55
9	74	S. C. Woodruff	Cash advanced	24 00
9	75	Cook Bros & Ault	Material	672 35
9	76	Wheelright & Hunt	do	20 88
9	77	Gilchrist & Co	do	1,623 13
Dec. 6	78	J. R. Lomer	Labor and material	3,069 35
6	79	J. G. Proctor	Salary as Supt construction	189 00
6	80	Weekly Partisan	Advertising	10 00
6	81	Chilberg & Macready	Material	78 93
6	82	C. A Burr	Labor	38 00
6	83	Wheelright & Hunt	Material	19 67
6	84	Sears & Ashton	Legal services	60 00
6	85	S. C Woodruff	Labor supplied	1,000 00
6	86	A. F. Tullis	Services as Commissioner	47 00
6	87	W. H. Pumphrey	do do	11 75
6	88	George D. Shannon	do do	24 00
11	89	J. D. Rainey & Sons	Labor and material	2,838 11
15	90	John S Baker	Labor	1,100 00
15	91	J. W. Waughop	Labor furnished	105 00
15	92	Harvey & Hyde	Labor	189 80
15	93	Brown's Wharf & Naviga n Co.	do	148 00
15	94	Cook Bros. & Ault	Material	261 00
23	95	J. D. Rainey & Sons	Extra work	362 20
—1887—				
Jan. 5	96	Bogardus & Son	Labor and material	255 47
5	97	George D. Shannon	Services as Commissioner	30 00
5	98	A. F. Tullis	do do	35 00
5	99	Wheelright & Hunt	Material	2 82
5	100	J. R. Lomer	do	1,420 10
5	101	J. G. Proctor	Services as Superintendent	187 00
5	102	Chilberg & Macready	Material	49 35
Feb. 5	103	Samuel I. Pope & Co	do	3,506 76
5	104	W. R. Ostrander & Co	Speaking-tube apparatus	217 85
5	105	J. R Lomer	Labor and material	1,494 55
5	106	Bogardus & Sons	do do	986 30
5	107	J. G. Proctor	Superintendent construction	188 00
5	108	George D. Shannon	Services as Commissioner	8 00
7	109	A. F. Tullis	do do	21 50
5	110	Gilchrist & Co	Lumber	418 09
5	111	J. D. Rainey & Sons	Balance due on contract	800 00
Mar 5	112	Samuel I. Pope & Co.	Heating apparatus	5,300 02
5	113	J. R. Lomer	Material and labor	1,509 10
5	114	J. G. Proctor	Superintendent construction	188 50
5	115	George D. Shannon	Services as Commissioner	22 00
5	116	Bogardus & Son	Labor and material	144 20
5	117	A. F. Tullis	Services as Commissioner	17 00
5	118	S. C. Woodruff	Cash advanced	33 95
April 7	119	Samuel I. Pope & Co.	Labor and material	560 12
7	120	J. R. Lomer	do do	821 05
7	121	Bogardus & Son	do do	733 93
7	122	George D. Shannon	Services as Commissioner	24 00
7	123	J. G. Proctor	Superintendent construction	187 00
7	124	Weekly Partisan	Advertising	28 50
7	125	S. C. Woodruff	Cash advanced	6 25
7	126	Post-Intelligencer	Advertising	12 00
7	127	Puget Sound Transfer Co.	Cartage	62 00
7	128	R. F. Radebaugh	Advertising	12 00
7	129	A. F. Tullis	Services as Commissioner	24 00
28	130	J. D. Rainey & Sons	Labor and material	694 30
May 9	131	Samuel I. Pope & Co	do do	957 98
9	132	J. R. Lomer	do do	2,550 00
9	133	Bogardus & Son	do do	857 09

STATEMENT VI—EXHIBIT No. 31 (*Concluded*).

Date	Warrant No.	To Whom Issued	For What Service	Amount.
1887				
May 9	134	Rhoades & Son	Material	$ 13 35
9	135	S C. Woodruff	Cash advanced	25 00
9	136	F J. Parker	Advertising	12 00
9	137	J G Proctor	Labor	187 00
9	138	A. F. Tullis	Services as Commissioner	21 00
9	139	Geo D. Shannon	do do	16 00
9	140	Peters & Miller	Labor and material	180 93
June 6	141	Peters & Miller	do do	346 30
6	142	Bogardus & Son	do do	775 36
6	143	J. R Lomer	do do	2,465 00
6	144	Samuel I Pope & Co	do do	1,087 50
6	145	A. F Tullis	Services as Com'r & cash advanced	31 25
6	146	T. I. McKenny	Material furnished	200 00
6	147	S. C Woodruff	Cash advanced	23 20
6	148	Geo. D. Shannon	Services as Commissioner	16 00
6	149	David Lister	Material furnished	150 60
6	150	Harry Hyde	do do	63 50
6	151	Clark Brothers	do do	100 00
6	153	A C. Sands	do do	60 00
6	153	J. G. Proctor	Labor	187 00
6	154	Chas. Simpkins & Co,	Material furnished	5 15
6	155	L B. Getchell	Labor	3 00
July 5	156	Samuel I. Pope & Co	Labor and material	4,205 12
5	157	J. R. Lomer	do do	2,000 35
5	158	J. G. Proctor	Labor	161 00
5	159	Harry Hyde	Labor and material	260 39
5	160	Geo D Shannon	Services as Commissioner	8 00
5	161	A. F. Tullis	do do	10 00
5	162	J. H. Lister & Sons	Material	20 40
5	163	Matt McCoy	do	2 40
5	164	First National Bank, Seattle	Material supplied by Mitchell & Co	4,000 00
Aug. 6	165	Samuel I. Pope & Co.	Labor and material	3,885 13
6	166	J R. Lomer	do do	2,210 00
6	167	Peters & Miller	Material	10 00
6	168	A. F. Tullis	Services as Commissioner	21 00
6	169	Geo D. Shannon	do do	8 00
6	170	John G Proctor	Services as Supt. and architect	176 00
6	171	W H Pumphrey	Services as Commissioner	11 50
Sept 6	172	Mitchell & Sparling	Electric light apparatus	1,377 20
6	173	S C Woodruff	Cash advanced for locks	739 06
6	174	John Macready & Co.	Hardware	14 58
6	175	J. G. Proctor	Services as architect	180 00
6	176	Geo. D. Shannon	Services as Commissioner	16 00
6	177	A. F. Tullis	do no	14 00
6	178	J. R Lomer	Balance of carpenter's contract	4,698 11
		Total		$39,511 89

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STATEMENT VI—EXHIBIT No. 32.

School for Deaf Mutes, Etc.

(Act approved Jan 2, 1886)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
—1886— Mar. 17	1133	P. S. Knight	Tuition of deaf mutes	$300 00
		Total		$300 00

STATEMENT VI—EXHIBIT No. 33.

Sinking of Artesian Wells in Adams and Franklin Counties.

(Act approved January 20, 1883.)

Date.	Warrant No.	To Whom Issued.	For What Service.	Amount.
—1887— Sept. 1	2082	W. F. Watson	Sinking artesian well	$550 00
		Total		$550 00

STATEMENT VII.

Showing the Number of Acres of Land Assessed, the Total Amounts and Assessed Value of all Property Returned by the several Counties, and the Taxes Levied thereon in Kind, and Total for the Year 1886.

Number.	COUNTIES.	Total Rate of Tax Levy.	Total Number of Acres of Land Assessed	Total Value of Real Estate.	Total Value of Improvements on Real Estate.	Total Value of Personal Property.	Total Value of All Taxable Property Assessed.	Amount of Territorial Tax Levy.	Amount of County Tax Levy.	Amount of School Tax Levy.	Amount of Road and Bridge Tax Levy	Amount of Special Tax Levy	Amount of Poll and Road Tax Levy	Total Tax Levy.
		Mills.		Dollars.	Dollars	Dollars.	Dollars.	Dols Cts.	Dols Cts	Dols. Cts	Dols. Cts.	Dols. Cts.	Dols. Cts	Dols Cts
1	Adams	12	26,213	61,336	5,625	158,504	225,465	563 66	1,183 69	901 86	56 36		224 00	2,929 57
2	Asotin	21¾	61,966	249,611	59,419	208,124	517,159	1,292 88	4,137 23	3,102 92	2,068 60	646 44	2,058 00	13,306 07
3	Chehalis	23½	273,120	789,379	61,829	189,987	1,033,011	2,582 53	8,264 09	6,198 07	2,066 02		5,165 05	24,275 76
4	Clallam	18½	65,279	107,495	69,093	79,017	255,605	639 04	2,044 85	1,218 13	766 64		1,090 00	5,818 66
5	Clarke	16½	180,836	933,948	420,352	636,273	1,990,573	4,976 43	9,952 86	11,943 43	3,981 14	1,990 57	7,584 00	40,428 43
6	Columbia	17	173,162	992,050	421,690	989,480	2,403,220	6,008 05	16,822 54	12,016 10	2,403 22	3,604 83	1,310 00	42,164 74
7	Cowlitz	17½	129,219	347,605	150,740	257,925	756,270	1,890 67	5,293 89	3,781 35	1,512 54	756 27	3,096 00	16,330 72
8	Douglas	14½	8,393	16,696	1,592	247,260	265,550	662 24	2,124 41	1,062 34			531 43	4,380 42
9	Franklin	12½	288	1,484	2,575	114,021	118,080	294 71	826 32	354 68			98 00	1,573 71
10	Garfield	14½	151,267	523,788	161,165	493,895	1,178,845	2,947 07	8,251 79	5,894 14			1,368 00	18,461 00
11	Island	18	105,936	179,126	101,440	127,301	407,867	1,019 66	3,262 93	2,039 33	1,019 66		650 00	7,991 58
12	Jefferson	26	91,642	378,279	871,614	249,781	945,674	2,364 18	7,565 39	3,309 86	1,841 92	350 44	838 00	16,269 79
13	King	16	201,365	5,129,885	1,071,095	1,367,130	7,568,110	18,920 27	60,544 88	41,624 61			5,868 00	126,957 76
14	Kittitas	16½	25,584	197,736	130,532	566,501	894,769	2,236 92	7,158 15	3,579 08	894 77	2,684 31	3,996 00	20,549 23
15	Kitsap	16	81,128	203,910	411,960	502,650	1,118,520	2,796 30	8,948 16	4,474 08	1,677 78			17,896 32
16	Klickitat	17½	*	227,561	162,108	912,092	1,301,761	3,254 40	10,414 08	7,810 56	1,301 76		1,648 00	24,428 80
17	Lewis	17½	173,743	642,882	165,380	347,737	1,155,999	2,890 00	8,091 90	6,936 00	2,312 00		5,094 00	25,323 90
18	Lincoln	20	238,871	466,465	453,050	825,637	1,745,152	4,362 87	13,961 21	9,518 23	3,780 43	1,745 16	2,500 00	36,008 00

*No returns.

STATEMENT VII (*Concluded*).

Number.	Counties.	Total Rate of Tax Levy.	Total Number of Acres of Land Assessed.	Total Value of Real Estate.	Total Value of Improvements of Real Estate	Total Value of Personal Property.	Total Value of All Taxable Property Assessed.	Amount of Territorial Tax Levy.	Amount of County Tax Levy.	Amount of School Tax Levy.	Amount of Road and Bridge Tax Levy.	Amount of Special Tax Levy.	Amount of Poll and Road Tax Levy.	Total Tax Levy.
		Mills.		Dollars.	Dollars.	Dollars.	Dollars.	Dols Cts.	Dols. Cts.	Dols. Cts	Dols. Cts.	Dols. Cts	Dols. Cts.	Dols. Cts.
19	Mason	16½	93,419	312,196	33,715	67,809	424,270	1,060 67	3,394 16	2,545 62			2,121 35	9,121 80
20	Pacific	19	82,619	205,408	115,204	235,699	556,211	1,390 38	4,450 54	2,225 16	1,112 53	280 59	492 00	9,951 20
21	Pierce	16½	169,859	3,138,552	1,158,319	1,194,399	6,098,908	15,247 26	42,692 45	30,593 47	2,265 59		4,472 00	101,270 77
22	San Juan	17½	87,855	63,908	95,765	107,436	267,110	667 77	2,136 88	1,869 77				4,674 42
23	Skagit	16½	182,553	664,457	174,272	356,651	1,195,380	2,988 62	7,168 15	7,168 15	5,976 70		1,260 00	24,561 62
24	Skamania	17½	15,962	45,081	12,303	71,425	129,409	323 52	1,035 27	647 04	258 82		222 00	2,485 65
25	Snohomish	18½	166,865	442,316	126,846	166,399	735,561	1,835 94	5,584 28	4,413 17	4,412 92	1,532 12	3,436 00	21,514 43
26	Spokane	16	64,588	1,338,155	540,918	1,280,045	3,430,906	8,592 26	27,495 24	13,747 62	5,155 35		10,310 70	65,301 17
27	Stevens	16½	11,618	74,664	38,230	293,440	406,334	1,015 83	2,438 00	24,380 00	812 66		1,452 00	8,156 49
28	Thurston	20	189,881	906,573	339,829	643,594	1,889,496	4,723 56	15,115 68	9,447 68	4,318 00	4,876 84	2,360 00	40,841 76
29	Wahkiakum	16½	26,082	75,528	103,090	154,608	333,226	832 49	1,999 02	1,999 02	666 45		1,708 00	7,204 98
30	Walla Walla	12½	*	1,980,155	1,040,550	2,055,353	5,082,058	12,705 14	20,328 23	20,328 23	5,082 05	5,082 05		63,525 70
31	Whatcom	23½	115,399	458,043	113,515	137,042	708,600	1,771,50	5,668 80	4,251 60	4,960 20		3,968 00	20,620 10
32	Whitman	18	583,324	3,138,619	409,478	1,858,584	5,406,681	18,516 70	48,253 45	32,440 10	8,110 00		4,532 00	101,852 25
33	Yakima	18¾	81,187	267,140	150,141	522,103	939,384	2,348 46	6,575 69	4,696 92	1,878 77		2,113 61	17,613 45
	Total		3,809,223	24,560,631	8,678,934	18,223,402	51,491,159	128,721 18	368,484 21	270,716 42	70,692 88	23,549 62	81,626,14	943,791 25

*No returns.

STATEMENT VIII.

Showing the Number of Acres of Land Assessed, the Total Amounts and Assessed Value of all Property Returned by the several Counties, and the Taxes Levied thereon in Kind and Total for the Year 1887.

Number.	Counties.	Total Rate of Tax Levy.	Total Number of Acres of Land Assessed	Total Value of Real Estate.	Total Value of Improvements of Real Estate.	Total Value of Personal Property Assessed.	Total Value of all Taxable Property Assessed.	Amount of Territorial Tax Levy.	Amount of County Tax Levy.	Amount of School Tax Levy	Amount of Road and Bridge Tax Levy.	Amount of Special Tax Levy.	Amount of Poll and Road Poll Tax.	Total Tax Levy.
		Mills		Dollars.	Dollars	Dollars.	Dollars.	Dols. Cts.	Dols. Cts	Dols Cts.	Dols Cts.	Dols. Cts.	Dols Cts.	Dols. Cts.
1	Adams	21¾	82,301	90,424	11,687	235,706	337,817	843 97	2,027 33	1,098 67		274 47	1,284 00	5,528 44
2	Asotin	20½	71,860	208,142	68,024	256,839	533,005	1,334 76	4,271 24	3,203 43	2,135 62		2,022 00	12,967 05
3	Chehalis	20½	368,402	1,061,063	104,693	337,874	1,503,630	3,759 07	12,029 04	9,021 78	6,014 52			30,824 41
4	Clallam	17½	67,914	151,178	75,069	77,233	303,480	758 70	2,427 84	1,213 92	910 44		920 00	6,230 90
5	Clarke	16½	157,879	995,020	489,685	616,500	2,101,205	5,253 01	10,505 98	12,607 23	4,202 45	2,101 21	7,350 00	42,019 88
6	Columbia	15¾	120,655	1,002,200	482,430	1,002,890	2,487,460	6,218 65	14,924 76	12,437 30	2 487 46	2,487 46	1,326 00	39,881 63
7	Cowlitz	19	123,171	415,064	100,942	307,722	823,728	2,059 32	5,706 10	4,530 50	3,294 91		3,102 00	18,752 83
8	Douglas	16½	17,192	20,095	3,605	231,374	256,056	640 14	2,048 44	1,280 28	256 04		1,806 00	6,030 90
9	Franklin	12½	546	1,557	5,204	133,464	140,225	350 19	841 18	560 34			92 00	1,843 71
10	Garfield	13½	*	833,731	252,684	715,507	1,801,922	4,504 80	10,811 53	9,009 61				24,325 94
11	Island	18	107,954	183,107	105,781	138,101	426,989	1,067 47	3,415 92	2,134 94	1,067 47		478 00	8,163 80
12	Jefferson	18	64,319	385,727	343,701	288,367	1,017,795	2,544 49	7,124 56	4,071 18	4,580 08		959 00	19,279 31
13	King	17½	557,416	7,595,785	981,722	3,859,774	12,437,191	31,092 97	99,497 53	62,185 95	24,874 38	531 17	4,590 00	222,772 00
14	Kittitas	17½	*	1,186,150	169,510	785,631	2,141,191	5,352 98	17,120 53	8,564 76	2,141 19	4,282 38	2,402 00	39,872 84
15	Kitsap	16½	84,765	213,580	375,220	422,840	1,011,640	2,529 10	8,093 12	4,552 38	1,517 46			16 692 06
16	Klickitat	17½	76,430	367,634	185,073	1,020,209	1,481,182	3,702 95	11,849 46	8,887 09	1,481 18		6,312 00	32,232 68
17	Lewis	21½	180,374	676,384	171,750	319,904	1,168,038	2,920 24	8,176 68	7,008 58	7,008 58		4,896 00	30,010 08
18	Lincoln	16	253,933	789,560	209,060	1,070,465	2,069,085	5,172 71	14,483 60	11,379 97	2,069 08			33,105 36

*No returns.

STATEMENT VIII (*Concluded*).

Number.	Counties.	Total Rate of Tax Levy.	Total Number of Acres of Land Assessed	Total Value of Real Estate.	Total Value of Improvements of Real Estate.	Total Value of Personal Property Assessed.	Total Value of all Taxable Property Assessed	Amount of Territorial Tax Levy.	Amount of County Tax Levy.	Amount of School Tax Levy.	Amount of Road and Bridge Tax Levy.	Amount of Special Tax Levy.	Amount of Poll and Road Poll Tax.	Total Tax Levy.
		Mills.		Dollars.	Dollars.	Dollars.	Dollars.	Dols Cts.	Dols. Cts.	Dols. Cts.	Dols. Cts.	Dols. Cts	Dols Cts	Dols. Cts.
19	Mason	18½	116,448	427,646	58,281	68,007	553,934	1,384 83	4,431 47	3,323 60	1,107 86	...	1,661 80	11,909 56
20	Pacific	19	85,641	194,122	138,129	264,854	597,105	1,492 76	4,776 84	2,388 42	2,686 97	...	...	11,344 99
21	Pierce	17½	186,655	3,807,829	984,291	1,090,010	5,882,130	14,705 32	47,057 04	35,292 78	5,884 13	...	...	102,937 27
22	San Juan	17½	38,131	74,100	52,160	119 949	278,209	695 02	2,185 67	1,912 46	...	...	...	4,781 15
23	Skagit	16½	157,303	690,784	184,052	381,146	1,256,012	3,140 03	7,536 07	7,536 07	2,512 02	...	3,768 03	24 492 22
24	Skamania	17¾	16,050	62,401	23,211	59,891	142,985	355 21	1,136 68	745 95	284 17	...	192 00	2,714 01
25	Snohomish	19	172,287	711,942	137,020	203,360	1,052,322	2,630 80	7,366 25	5,261 61	2,104 64	3,008 00	3,680 21	24,051 51
26	Spokane	19	75,465	1,707,053	646,186	1,497,490	3,941,035	9,854 08	31,533 08	15,766 54	5,912 45	11,824 90	...	74,891 05
27	Stevens	20½	14,481	114,404	56,110	434,879	610,141	1,547 85	3,714 85	2,476 56	1,238 28	...	2,164 00	11,141 54
28	Thurston	20	100,253	920,402	336,737	550,828	1,807,967	4,519 92	14,463 74	9,039 83	8,135 85	...	2,308 00	38,467 34
29	Wahkiakum	17½	29,066	80,356	110,032	155,181	345.572	863 93	1,727 86	2,073 43	1,382 29	...	1,800 00	7,847 51
30	Walla Walla	12½	*	2,078,868	1,082,569	2,038,738	5,192,175	12,980 44	20,768 70	20,768 70	5,192 17	5,192 17	1,990 00	66,692 18
31	Whatcom	23½	122,065	474,388	98,320	174,391	763,479	1,900 83	6,087 10	4,562 52	1,341 85	3,303 71	3,810 00	21,082 07
32	Whitman	18	795,765	2,319,821	537,184	2,248,375	5,105 380	12,763 45	40,843 04	30,632 28	7,658 07	...	5,140 00	97,086 84
33	Yakima	20½	783,669	1,218,720	155,319	616,890	1,990,994	4,977 48	15,927 95	11,945 96	7,963 96	...	...	40,815 35
	Total	.....	5,119,080	31,147,746	8,766,491	21,733 204	61,562,730	153,905 47	444,076 24	317,474 62	117,443 57	33,055 47	64,133 01	1,130,988 41

*No returns.

STATEMENT IX.

Showing Comparative Aggregate Property Valuations in the Several Counties, together with the Increase and Decrease thereof, as reported for the Years 1886 and 1887.

Number.	COUNTIES.	Total Value of Taxable Property for 1886.	Increase Since 1885	Decrease Since 1885	Total Value of Taxable Property for 1887.	Increase Since 1886	Decrease Since 1887.	Total Increase from 1885 to 1887	Total Decrease from 1885 to 1887.
1	Adams	$225,465	....	$27,955	$337,817	$112,352	....	$84,397	....
2	Asotin	517,154	$42,148	....	533,905	16,751	....	58,899	....
3	Chehalis	1,033,011	....	141,784	1,503,630	470,619	....	328,835	....
4	Clallam	255,605	38,096	....	303,480	47,875	....	85,971	....
5	Clarke	1,990,573	....	8,217	2,101,205	110,632	....	102,415	....
6	Columbia	2,403,220	....	166,160	2,487,460	84,240	....	....	$81,920
7	Cowlitz	756,270	....	63,307	823,728	67,458	....	4,151	....
8	Douglas	265,550	127,935	....	256,056	....	$9,494	118,441	....
9	Franklin	118,080	....	472,459	140,225	22,145	....	....	450,324
10	Garfield	1,178 845	54,637	....	1,801,922	623,077	....	677,714	....
11	Island	407,867	12,506	....	426,989	19,122	....	31,628	....
12	Jefferson	945,674	41,511	....	1,017,795	72,121	....	113,632	....
13	King	7,568,110	720,130	....	12,437,191	4,869,081	....	5,589,211	....
14	Kittitas	894,769	....	74,333	2,141,191	1,246,422	....	1,172,089	....
15	Kitsap	1,118,523	19,810	....	1,011,640	....	106,883	....	870,070
16	Klickitat	1,301,761	96,589	....	1,481,182	179,421	....	276,010	....
17	Lewis	1,155,999	78,760	....	1,168,098	12,099	....	90,859	....
18	Lincoln	1,745,152	121,657	....	2,069,085	323,933	....	145,590	....
19	Mason	124,270	....	118.927	553,934	129,664	....	10,737	....
20	Pacific	558,211	....	122,517	597,105	40,894	....	....	81,653
21	Pierce	6,098,508	756,019	....	5,884,130	....	216,778	539,241	....
22	San Juan	267,110	28,851	....	273,209	6,099	....	32,960	....
23	Skagit	1,195,380	241,324	....	1,256,012	60,632	....	301,956	....
24	Skamania	129,409	....	23,945	142,085	12,676	....	....	11,269
25	Snohomish	735,561	55,815	....	1,052,322	316,761	....	372,576	....
26	Spokane	3,480,906	....	73,936	3,911,635	501,729	....	430,793	....
27	Stevens	406,334	32,078	....	619,141	212,807	....	244,875	....
28	Thurston	1,889,496	....	185,000	1,897,967	....	81,529	....	267,529
29	Wahkiakum	833,226	15,980	....	845,572	12,346	....	28,326	....
30	Walla Walla	5,082,058	....	712,669	5,192,175	110,117	....	....	602,552
31	Whatcom	708,600	....	51,329	760,479	51,879	....	559	....
32	Whitman	5,406,681	1,906,767	....	5,105,380	....	301,301	1,605,466	....
33	Yakima	949,384	....	1,188,322	1,990,994	1,051,610	....	....	86,712
	Total	51,491,159	4,388,613	3,381,891	61,562,733	10,787,562	715,982	12,747,331	1,669,029
	Net increase in two years	....	....	....	....	....	....	....	11,078,302

RECAPITULATION.

Total value of taxable property assessed in 1887	$61,562,733
Total value of taxable property assessed in 1885	50,484,437
Net increase	$11,078,302

STATEMENT X.

Showing Abstract of Census Returns of Each County for the Year 1887, together with the Total Population of Washington Territory.

Number.	Counties.	No. of Males.	No. of Females.	No. of Whites.	No of Blacks.	No of Mulatto.	No. of Chinese.	No. of Indian Half-breeds.	No of Kanakas.	No. of Married.
1	Adams	585	405	990	..	...	...	.....	...	355
2	Asotin	947	715	1,621	..	.....	6	35	..	611
3	Chehalis	1,981	1,261	3,221	....	..	17	4	..	1,056
4	Clallam	600	362	894	..	2	10	56	.	299
5	Clarke	3,829	3,336	7,108	3	...	45	9		2,405
6	Columbia	3,106	2,651	5,688		.....	69	.....		2,076
7	Cowlitz	1,773	1,424	3,163	13	1	8	12	.	1,113
8	Douglas	541	279	819		..	17	2	...	255
9	Franklin	138	61	176	..	..	23	..	...	63
10	Garfield	1,919	1,530	3,448	1	...		..	...	1,344
11	Island	677	393	877	1	5	6	181	...	315
12	Jefferson	2,398	995	2 883	7	4	209	288	2	446
13	King	9,258	6,694	14,959	41	16	142	790	4	5,568
14	Kitsap	2,254	834	2,651	81	4	86	262	4	739
15	Kittitas	3,773	1,673	4,554	1	..	875	16	...	1,479
16	Klickitat	3,016	2,329	5,337	..	.....	2	6		1,912
17	Lewis	2,927	2,509	5,312	14	.	..	110	...	1,833
18	Lincoln	3,352	2,287	5,597	2	1	25	14	.	1,900
19	Mason	753	382	1,023	..	..	12	100	...	302
20	Pacific	1,441	871	2,251	..	...	41	20	...	728
21	Pierce	6,170	5 024	11,742	33	....	1	190	28	4,503
22	San Juan	639	486	801	..	..	.....	324	..	361
23	Skagit	2,326	1,360	3,466	23	..	57	140	. .	1,099
24	Skamania	447	273	648	....	1	1	69	1	246
25	Snohomish	1,967	1,164	2,918	5	5	2	205	1	1,011
26	Spokane	6,514	4,801	11,201	16	20	73	5	..	4,253
27	Stevens	1,017	601	1,360	..	..	1	257	..	357
28	Thurston	2,781	1,834	4,458	9	1	113	91	3	1,579
29	Wahkiakum	974	549	1,385	....	..	136	2	. .	406
30	Walla Walla	5,147	3,782	8,452	4	9	464	..	. .	3,104
31	Whatcom	1,776	1,428	3,135	..	...	.....	69	...	1,157
32	Whitman	7,201	5,691	12,800	....	..	89	2	1	4,623
33	Yakima	1,054	1,266	2,867	.. .	....	45	8	..	1,026
	Total	84,681	59 328	137,800	254	69	2,575	3,267	44	48,654

STATEMENT X (*Concluded*).

Number.	Counties.	No. of Single.	Cannot Read Over 15 Years.	Cannot Write Over 15 Years.	Deaf, Dumb, Blind and Idiotic	Male citizens of the U. S. Over 21 Years of Age.	Females Over 21 Years of Age.	Aliens Over 21 Years of Age—Males.	Aliens Over 21 Years—Females.	Total Population 1887.	Total Population 1885.
1	Adams	635	....	..	..	313	184	.....	1	990	376
2	Asotin	1,051	10	6	..	479	300	8	2	1,662	1,515
3	Chehalis	2,186	..	..	..	1,120	519	42	4	3,242	2,402
4	Clallam	663	1	..	..	341	123	22	1	962	697
5	Clarke	4,700	29	35	5	1,699	1,042	63	8	7,165	7,670
6	Columbia	3 681	18	32	..	1,501	1,124	2	1	5,757	5,906
7	Cowlitz	2,084	31	39	1	631	447	225	124	3,197	2,945
8	Douglas	573	3	4	..	352	128	14	4	838	362
9	Franklin	136	..	..	..	70	31	2	..	199	265
10	Garfield	2,105	..	..	..	770	459	..	..	3,449	3,451
11	Island	755	3	..	..	346	141	68	3	1,070	932
12	Jefferson	2,947	....	....	1	1,138	....	....	....	3,393	2,641
13	King	10,384	98	102	4	4,840	2,445	529	118	15,952	16,160
14	Kitsap	2,225	..	..	..	1,042	301	630	52	3,088	2,638
15	Kittitas	3,967	5	1	2	1,794	696	963	11	5,446	2,751
16	Klickitat	3,133	..	1	..	1,377	901	74	33	5,345	4,973
17	Lewis	3,603	1	1	2	1,504	..	..	..	5,436	5,033
18	Lincoln	3,739	..	..	..	1,971	989	18	3	5,639	4,247
19	Mason	833	7	7	..	501	130	13	2	1,135	809
20	Pacific	1,584	2	..	1	749	377	64	..	2,312	1,948
21	Pierce	7,491	26	41	*206	3,880	2,209	409	75	11,904	11,565
22	San Juan	764	..	..	..	303	..	..	..	1,125	1,053
23	Skagit	2,587	..	..	..	1,433	565	44	..	3,686	2,816
24	Skamania	474	..	..	..	256	111	..	1	720	625
25	Snohomish	2,120	..	2	..	1,252	414	56	3	3,131	2,479
26	Spokane	7,062	33	35	..	3,528	2,073	28	8	11,315	8,891
27	Stevens	1,261	8	4	..	524	32	2	1	1,618	1,278
28	Thurston	3,096	45	44	5	1,461	896	153	6	4,675	4,337
29	Wahkiakum	1,057	..	..	..	396	207	160	7	1,523	1,365
30	Walla Walla	5,825	49	59	8	2,642	1,725	413	18	8,929	8,166
31	Whatcom	2,047	6	5	..	980	576	5	8	3,204	3,095
32	Whitman	8,269	..	..	..	3,616	2,337	100	3	12,892	10,473
33	Yakima	1,894	..	..	..	830	494	52	..	2,920	3,428
	Total	95,355	375	416	237	43,639	21,976	4,159	497	144,009	127,292

*Including insane at hospital

STATEMENT X—EXHIBIT A.

Comparative Table—Population of Washington Territory.

Number.	County.	Total Population. 1885.	Total Population. 1887.	Increase.	Decrease.
1	Adams	376	990	614	
2	Asotin	1,515	1,662	147	
3	Chehalis	2,402	3,242	840	
4	Clallam	697	962	265	
5	Clarke	7,670	7,165		505
6	Columbia	5,906	5,757		149
7	Cowlitz	2,945	3,197	252	
8	Douglas	362	838	476	
9	Franklin	265	199		66
10	Garfield	3,451	3,449		2
11	Island	932	1,070	138	
12	Jefferson	2,641	3,393	752	
13	King	16,160	15,952		208
14	Kittitas	2,751	5,446	2,695	
15	Kitsap	2,638	3,088	450	
16	Klickitat	4,973	5,345	372	
17	Lewis	5,033	5,436	403	
18	Lincoln	4,247	5,639	1,392	
19	Mason	809	1,135	326	
20	Pacific	1,948	2,312	364	
21	Pierce	11,565	11,994	429	
22	San Juan	1,053	1,125	72	
23	Skagit	2,816	3,686	870	
24	Skamania	625	720	95	
25	Snohomish	2,479	3,131	652	
26	Spokane	8,891	11,315	2,424	
27	Stevens	1,278	1,618	340	
28	Thurston	4,287	4,675	388	
29	Wahkiakum	1,365	1,523	158	
30	Walla Walla	8,166	8,929	763	
31	Whatcom	3,095	3,204	109	
32	Whitman	10,473	12,892	2,419	
33	Yakima	3,428	2,920		508
	Total	127,292	144,009	18,155	1,438

STATEMENT X—EXHIBIT B.

Analysis of Territorial Population of 1887—Increase and Decrease Arranged Numerically.

INCREASE.

1	Kittitas	County	2,695		
2	Spokane	"	2,424		
3	Whitman	"	2,419		
4	Lincoln	"	1,392		
5	Skagit	"	870		
6	Chehalis	"	840		
7	Walla Walla	"	763		
8	Jefferson	"	752		
9	Snohomish	"	652		
10	Adams	"	614		
11	Douglas	"	476		
12	Kitsap	"	450		
13	Pierce	"	429		
14	Lewis	"	403		
15	Klickitat	County	372		
16	Pacific	"	364		
17	Stevens	"	340		
18	Thurston	"	388		
19	Mason	"	326		
20	Clallam	"	265		
21	Cowlitz	"	252		
22	Wahkiakum	"	158		
23	Asotin	"	147		
24	Island	"	138		
25	Whatcom	"	109		
26	Skamania	"	95		
27	San Juan	"	72		
	Total increase				18,155

DECREASE.

1	Yakima	County	508		
2	Clarke	"	505		
3	King	"	208		
4	Columbia	"	149		
5	Franklin	County	66		
6	Garfield	"	2		
	Total decrease				1,438

Net increase in population since 1885 16,717

Increase in male citizens of the United States over 21 years of age since 1885 11,140

STATEMENT XI.

Showing the Amount of Cost Bills Credited to the Various Counties, together with the Names of Convicts and Crimes for which Convicted.

COUNTIES.	NAME OF PERSON CONVICTED.	CRIME FOR WHICH CONVICTED.	Date when Credited	Amount Credited on Bill	Total Amount Credited to County in Two Years
Asotin	Daniel Clay	Horse-stealing	Aug 29, 1885	$485 60	
do	George Baker	Grand larceny	May 12, 1886	282 45	$768 05
Chehalis	William Vaughn	Robbery	Jan. 24, 1887	830 15	830 15
Clallam	C. H Armstrong	Burglary	Nov 18, 1885	349 45	
do (supplemental)	C. H. Armstrong	do	Dec. 5, 1885	31 00	380 45
Clarke	Owen Barney	do	Nov. 17, 1885	48 65	
do	F. Barlow	do	May 3, 1886	111 00	159 65
Columbia	F. J. Moore	do	Jan. 29, 1886	91 25	
do	Thomas Cooter	do	29, 1886	110 75	
do	Frank Taylor	Arson	Dec. 8, 1885	98 05	
do	Charles A. Bruno	Grand larceny	Feb. 23, 1887	205 59	505 64
Cowlitz	Gus Fields	Burglary	Sept. 20, 1886	181 80	
do	William St. Clair	do	20, 1886	81 15	
do	Andrew J. Leonard	Manslaughter	Dec. 15, 1886	2,435 10	2,698 05
Jefferson	Charles Spelo	Sodomy	May 5, 1887	163 35	
do	Charles Summers	Assault with deadly weapon	5, 1887	171 20	334 55
King	J. McLoughlin	Grand larceny	Jan. 9, 1886	371 20	
do	Henry Gant	Assault	9, 1886	219 20	
do	Frank DeLaco	Adultery	9, 1886	36 80	
do	S. W. Burns	Assault with deadly weapon	Oct 31, 1886	582 15	
do	Charles Waber	Adultery	31 1886	201 00	

STATEMENT XI (*Continued*).

COUNTIES.	NAME OF PERSON CONVICTED.	CRIME FOR WHICH CONVICTED.	Date when Credited.	Amount Credited on Bill.	Total Amount Credited to County in Two Years
King	Everett Ulden	Arson	Oct. 31, 1886	$411 75	
do	James Reed	Grand larceny	31, 1886	171 55	
do	Charles Wilcox	do	Dec. 15, 1886	31 90	
do	Eugene Soubriene	Burglary	15, 1886	108 25	
do	Charles B. Powers	do	15, 1886	288 65	
do	Wm. Thompson and George Suffern	Grand larceny	15, 1886	254 85	
do	Arthur Daniels and E. Lowry	do	15, 1886	278 90	
do	Albert Gitschan	Burglary	Jan. 27, 1887	272 10	
do	Isaac C. Frazier	do	May 5, 1887	173 10	
do	John Bean	Grand larceny	5, 1887	172 00	
do	J. Donovan and J. Fitzpatrick	Robbery	5, 1887	225 60	
do	T. O'Brien and P. J. Hooley	do	5, 1887	228 60	
do	Ed. Bentley	Burglary	5, 1887	56 80	
do	E. Kelly and J. Bulger	Robbery	5, 1887	373 95	
do	William McCarty	Attempt at robbery	5, 1887	115 20	
do	Frank Douglas	Assault with deadly weapon	July 25, 1887	83 00	
do	John Brown	do do do	25, 1887	156 40	
do	Charles Hermingson	Grand larceny	25, 1887	122 35	
do	Ah Jim Dean	do	25, 1885	92 80	$5,028 10
Kittitas	Frank Adams	Manslaughter	June 28, 1885	183 00	
do	Jacob Decker	Receiving stolen property	28, 1885	244 30	427 30
Kitsap	Jennie LeMox	Manslaughter	July 4, 1885	285 70	285 70
Klickitat	Cultus George	Attempt to commit rape	Dec. 15, 1886	32 40	32 40
Lewis	Gilbert Richards	Rape	Feb. 2, 1886	141 00	141 00
Lincoln	William Trumbull	Horse-stealing	July 12, 1886	392 45	
do	Sterling P. White	Manslaughter	19, 1886	1,148 10	
do	J. Kelly and J. O'Brien	Robbery	Jan. 12, 1887	446 05	
do (supplemental)	William Trumbull		22, 1887	66 50	
do	Willis Kinder	Cattle-stealing	June 18, 1887	155 15	2,208 25
Pierce	F. Nelson and K. Clarke		Aug. 19, 1885	230 90	
do	F. Sanchiz	Arson	Dec. 29, 1885	147 15	

Pierce	W. Splain	Burglary	Dec. 29, 1885	178 45		
do	Charles Williams	do	29, 1885	148 30		
do	William Leavitt		29, 1885	267 50		
do	Frank Nelson		Jan. 14, 1886	141 45		
do	Kenyon Clark		14, 1886	130 85		
do	J. Kahler and R. Gray	Burglary	Dec. 8, 1886	391 20		
do	Jeff. J. Harland	Swindling	8, 1886	260 55		
do	Thomas Burton	Larceny	8, 1886	276 88		
do	W. M. White	Murder, second degree	10, 1886	1,808 65		
do (supplemental)	W. M. White		Jan 10, 1887	312 40		
do	F. J. Ralph	Burglary	May 5, 1887	226 45		
do	Peter Jennings	do	5, 1887	438 15		
do	Daniel Horrigan	Assault with deadly weapon	Sept. 21, 1887	160 45		
do	William F. Ryan	Burglary	21, 1887	73 55		
do	H. P. Emery	Forgery	21, 1887	85 75		
do	Thomas Dale	Grand larceny	21, 1887	172 15	5,453 28	
Skagit	William Morton	Grand larceny	Feb 10, 1887	289 80	289 80	
Skamania	Erminio Giovinni	Murder	Oct. 4, 1886	606 00	606 00	
Snohomish	J. Smith		Aug 5, 1885	81 90		
do	Joe Whitelogs	Assault with deadly weapon	8, 1887	84 20	166 10	
Spokane	Henrietta Ellis	Grand larceny	July 22, 1886	578 00		
do	Al-Muck-See	Murder	22, 1886	789 15		
do	James Carter	do	22, 1886	1,019 75		
do	Christian Wendell	Grand larceny	Dec. 8, 1886	52 20		
do	F Clark and J. M Mahon	do	Jan 25, 1887	219 80		
do	Alvin Williams	Horse-stealing	25, 1887	367 05		
do	David Connolly	Assault with deadly weapon	25, 1887	388 55		
do	Whis-tam-a-lah	Grand larceny	Feb 23, 1887	481 45		
do	Mees	Assault with deadly weapon	June 20, 1887	80 70	3,976 65	
Stevens	Mishell (supplemental)		Nov. 20, 1885	106 00	106 00	
Thurston	D. M. Brown	Manslaughter	Dec. 7, 1885	1,516 55		
do	R. P. Shoecraft	Adultery	Mar 20, 1886	215 25		
do	Dick	Assault with deadly weapon	20, 1886	211 85		
do	Dick (supplemental)		May 4, 1886	18 05		
do	D. M. Brown (supplemental)		4, 1886	94 00	2,056 30	
Walla Walla	G. W. Kenny	Burglary	Dec. 15, 1885	82 50		
do	J. H Tate	Robbery	15, 1885	312 40		
do	Henry Johnson	do	15, 1885	54 45		
do	Juan Baca	Obtaining money on false pretenses	15, 1885	140 40		
do	J. C. Hyland	Horse-stealing	15, 1885	477 25		
do	Hugh Medlock	do	Jan 12, 1887	208 15		

STATEMENT XI (*Concluded*).

COUNTIES.	NAME OF PERSON CONVICTED.	CRIME FOR WHICH CONVICTED.	Date when Credited.	Amount Credited on Bill.	Total Amount Credited to County in Two Years.
Walla Walla	George Wilson	Burglary	Jan. 12, 1887	$205 85	
do	Eli Pettyjohn	Grand larceny	12, 1887	93 25	
do	Eli Pettyjohn	do	12, 1887	271 80	
do	Eli Pettyjohn	do	12, 1887	117 85	
do	John Tonaf	do	June 18, 1887	101 50	
do	William Pallett	do	18, 1887	104 65	$2,170 05
Whatcom	John Longfellow	Rape	Apr 26, 1886	243 00	
do	William Pollard	Manslaughter	Feb. 8, 1887	488 40	731 40
Whitman	S. T. Riggs	Horse stealing	Jan. 12, 1886	408 15	
do	J. M. Swinske	do	12, 1886	211 95	
do	Elmer Towers	Larceny by bailee	Aug. 7, 1886	231 90	
do	Charles McDonald	Burglary	7, 1886	73 25	
do	Albert S. Laney	Horse stealing	July 18, 1887	123 00	
do	Alonzo Wheeler	Cattle stealing	18, 1887	76 75	
do	Joseph Homer	do	18, 1887	247 80	1,472 20
Yakima	A. Kersling	Horse stealing	Aug. 5, 1885	84 15	
do	R. H. Hill	do	5, 1885	92 40	
do	W. T. Nelson	do	Jan. 11, 1887	433 00	612 55
Total					$31,445 62

RECAPITULATION.

1 Asotin	County	$768 65	10 Kitsap	County	$285 75	19 Stevens	County	106 00
2 Chehalis	do	820 15	11 Klickitat	do	82 40	20 Thurston	do	2,056 50
3 Clallam	do	387 45	12 Lewis	do	141 00	21 Walla Walla	do	2,170 05
4 Clarke	do	159 65	13 Lincoln	do	2,208 25	22 Whatcom	do	724 40
5 Columbia	do	505 64	14 Pierce	do	5,457 23	23 Whitman	do	1,472 20
6 Cowlitz	do	2,098 05	15 Skagit	do	289 80	24 Yakima	do	612 55
7 Jefferson	do	434 55	16 Skamania	do	606 00			
8 King	do	5,048 10	17 Snohomish	do	163 10	Total		$31,445 62
9 Kittitas	do	427 30	18 Spokane	do	3,973 65			

STATEMENT XII.

Showing the List of Foreign Corporations Doing Business in the Territory in 1887; the Nature of Such Business, and the Location of Agencies, as Reported by the Assessors for the Counties of Clarke, Franklin, Jefferson, King, Klickitat, Pacific, Pierce, Spokane, Thurston, Walla Walla, Whitman and Yakima, respectively.

NAME OF CORPORATION.	LOCATION.	NATURE OF BUSINESS.	AGENCIES AT
Agricultural	Germantown, N. Y.	Insurance, fire	Vancouver, Seattle, Goldendale, Walla Walla
Atlas	London, England	Insurance	Seattle
Amazon	San Francisco, Cal	Insurance, fire	Seattle
American	Philadelphia, Pa.	Insurance, fire	Goldendale, Tacoma, Walla Walla, Waitsburg, Colfax
Anglo-Nevada	California	Insurance	Tacoma, Spokane Falls, (2), Olympia, Colfax
American Bell Telephone	San Francisco, Cal.	Telephone	Tacoma, Olympia
Actna	Hartford, Ct.	Insurance	Olympia
Accidental Self-Endowment.		Insurance, life	Olympia
American Freehold Land & Mortgage Co	London, England	Farm loans	Walla Walla
Black Diamond Coal Co.	San Francisco, Cal.	Coal mining	Black Diamond
Boston Underwriters	Boston, Mass	Insurance.	Tacoma, Olympia, Colfax
Commercial Union	London, England	Insurance, fire	Vancouver, Seattle, Tacoma, Spokane Falls, Olympia, Walla Walla, Colfax, Waitsburg, Palouse City
Continental	New York	Insurance, fire	Vancouver, Seattle, Goldendale, Tacoma, Spokane Falls, Walla Walla, Waitsburg, Pullman, Colfax
Columbia	Portland, Or.	Insurance, fire	Vancouver, Walla Walla
Commercial	San Francisco, Cal	Insurance, fire	LaCamas, Seattle, Tacoma, Waitsburg, Colfax
City of London	London, England	Insusance, fire	Seattle (2), Goldendale, Tacoma, Spokane Falls, Olympia, Walla Walla, Palouse City
Connecticut	Hartford, Ct	Insurance, fire	Seattle (2), Tacoma, Spokane Falls, Waitsburg, Walla Walla, Pullman, Colfax, North Yakima
Caledonia	Edinburgh	Insurance, fire	Seattle, Tacoma, Spokane Falls, Olympia, Walla Walla (2), Waitsburg, Pullman
California	San Francisco, Cal	Insurance, fire	Seattle, Tacoma, Olympia, Walla Walla (2), Colfax
Canadian Pacific R R Co	Canada	Railroading	Seattle, Tacoma
Carbon Hill Co.	San Francisco, Cal	Coal mining	Carbonado
Clinton	New York	Insurance	Spokane Falls

STATEMENT XII (*Continued*).

NAME OF CORPORATION.	LOCATION.	NATURE OF BUSINESS.	AGENCIES AT
Concordia	Milwaukee, Wis.	Insurance	Spokane Falls
Champion Machine Co.	Springfield, O.	Manufacturing machinery	North Yakima
Dodd & Co., C. H	Portland, Or	Manufacturing agricultural implements	Goldendale
Dundee Mortgage and Trust Co.	Dundee	Loans	Walla Walla
Delta		Insurance	Colfax
Etna	Hartford, Ct.	Insurance, fire	Seattle, Tacoma, Spokane Falls (2), Walla Walla
Equitable	New York	Insurance, life	Tacoma, Walla Walla
Equitable Mortgage Co.	Kansas City, Mo.	Loans	Spokane Falls, Walla Walla, Colfax
Eldridge Brewing Co.	Portsmouth, N. H	Loans	Walla Walla
Fireman's Fund	San Francisco, Cal.	Insurance, fire	Vancouver, Seattle (2). Goldendale, Tacoma, Spokane Falls, Olympia, Walla Walla, Waitsburg, Palouse City, Pullman, Colfax
Fire Insurance Association	London, England	Insurance, fire	Vancouver, Seattle, Tacoma, Spokane Falls, Olympia, Walla Walla
Fireman	Newark, N. J.	Insurance, fire	Vancouver, Seattle. Goldendale, Tacoma, Walla Walla
Franklin Mining Co	San Francisco, Cal.	Coal Mining	Franklin
Fidelity and Casualty	New York	Insurance, life	Seattle
Fire Association	Philadelphia, Pa.	Insurance, fire	Seattle, Spokane Falls, Walla Walla, Tacoma
Frank Brothers	Portland, Or.	Manufacturing agricultural implements	Goldendale
Farmers' Insurance Co	Cedar Rapids, Ia	Insurance	North Yakima
Germania	New York	Insurance, fire	Vancouver, Seattle (2). Goldendale, Tacoma, Spokane Falls, Olympia, Walla Walla, Colfax
German	Freeport, Ill.	Insurance, fire	Goldendale, Vancouver.
German American	New York	Insurance, fire	LaCamas, Seattle, Tacoma, Spokane Falls, Olympia, Waitsburg, Walla Walla, Pullman, Colfax
Guardian	London, England	Insurance	Seattle. SpokaneFalls, Olympia, Walla Walla
Girrard	Philadelphia, Pa.	Insurance, fire	Seattle, Walla Walla, Colfax
Guion Line	Liverpool	Steamship line	Walla Walla
Home	New York	Insurance, fire	Vancouver, Seattle, Tacoma. Spokane Falls, Waitsburg, Walla Walla, Palouse City
Home Mutual of California	San Francisco, Cal.	Insurance, fire	Vancouver, Seattle, Goldendale, Tacoma, Olympia, Walla Walla, Colfax
Hamburg-Magdeburg	Hamburg	Insurance, fire	Vancouver, Seattle, Goldendale, Tacoma, Spokane Falls, Olympia, Walla Walla, Colfax
Hamburg-Bremen	Hamburg	Insurance, fire	Seattle, Walla Walla, Colfax
Hartford	Hartford, Ct.	Insurance, fire	LaCamas. Seattle, Tacoma, Spokane Falls, Waitsburg, alla Walla, Colfax
Hartford Life Annuity	Hartford, Ct.	Insurance, life	Seattle

Home Mutual	Maine	Insurance, life	Seattle
Howard	New York	Insurance, fire	Tacoma
Hamburg-American	Hamburg	Steamship line	Walla Walla
Imperial	London, England	Insurance, fire,	Vancouver, Seattle, Tacoma, Olympia, Walla Walla
Knapp, Burrell & Co	Portland, Or	Manufacturing agricultural machinery	Goldendale
Knappton Packing Co	Oakland, Cal.	Salmon packing	Knappton
Liverpool, London & Globe	London, England	Insurance, fire.	Vancouver, Seattle, Goldendale, Tacoma, Spokane Falls, Olympia, Waitsburg, Walla Walla, Palouse City, Colfax.
Lion	London, England	Insurance, fire	Vancouver, Seattle, Tacoma (2), Spokane Falls, Olympia, Walla Walla, Waitsburg, Palouse City, Colfax.
London & Lancashire	Liverpool	Insurance, fire	LaCamas, Seattle, Tacoma, Spokane Falls, Olympia, Walla Walla, Waitsburg, Palouse City, Colfax
Lancashire	San Francisco, Cal	Insurance, fire	Seattle
London Assurance	London, England	Insurance, fire	Tacoma, Olympia, Walla Walla, Colfax
London & Provincial	London, England	Insurance	Spokane Falls
Manchester	Manchester	Insurance, fire	Seattle, Tacoma, Spokane Falls, Olympia, Walla Walla (2), Colfax
Metropolitan Plate Glass Co	New York	Insurance	Seattle
Merchants'	Newark, N J	Insurance, fire	Seattle
Mutual Life	New York	Insurance, life	Seattle, Olympia, Walla Walla, Tacoma
Masonic Aid Association	Chicago, Ill.	Insurance, life	Goldendale
Morgan Oyster Co	San Francisco, Cal	Oyster cultivation	Bay Center
McCormick Manufacturing Co	Chicago, Ill	Farm machinery	North Yakima
New Zealand	Auckland, N. Z	Insurance, fire	Vancouver, Seattle, Tacoma Olympia, Spokane Falls, Walla Walla, Colfax
North British Mercantile	London, England.	Insurance, fire	Vancouver, LaCamas, Seattle, Goldendale, Tacoma, Spokane Falls, Olympia, Waitsburg, Walla Walla, Pullman, Colfax
New Zealand	Boston, Mass	Insurance	Tacoma
Northern Pacific R. R Co	St. Paul, Minn.	Railroading	Pasco, Tacoma, Spokane Falls, North Yakima
National Alliance	New York	Insurance, life	Walla Walla
National	Hartford, Ct	Insurance, fire	Seattle, Tacoma, Spokane Falls, Olympia, Walla Walla, Colfax
Northwestern National	Milwaukee, Wis	Insurance, life	Tacoma
Northwestern Fire & Marine	Portland, Or	Insurance, fire	Goldendale, Walla Walla
Niagara	New York	Insurance, fire	Seattle, Walla Walla
Northwestern Lumber Co	San Francisco, Cal	Lumber manufacturing	Knappton
Northern	London, England	Insurance	Seattle, Tacoma, Olympia, Walla Walla, Colfax, North Yakima
North Shore Packing Co	Oakland, Cal	Salmon packing	Hungry Harbor
North American Accident	Canada	Insurance	Seattle
New England Mutual	Boston, Mass	Insurance, life	Walla Walla
Norwich	San Francisco, Cal	Insuance, fire	Seattle
New England Mortgage Security	Boston, Mass	Loans	Walla Walla
Northern Pacific Express Co	St Paul, Minn	Expressage	Seattle, Goldendale, Tacoma, Olympia, North Yakima.
North America	Philadelphia, Pa.	Insurance	Tacoma, Spokane Falls

STATEMENT XII (*Continued*).

NAME OF CORPORATION	LOCATION.	NATURE OF BUSINESS.	AGENCIES AT
Northwestern & Pacific Mortgage Co	San Francisco, Cal.	Real estate and loans	Spokane Falls
National	Inland	Insurance, fire	Seattle, Tacoma, Spokane Falls, Walla Walla, Colfax
Orient	Hartford, Ct.	Insurance, fire	Vancouver, Seattle, Tacoma, Waitsburg, Spokane Falls, Walla Walla, Colfax
Oregon Fire & Marine	Portland, Or.	Insurance, fire	Vancouver, Seattle, Goldendale (2), Tacoma, Olympia, Waitsburg, Walla Walla, Colfax
Oakland Home	Oakland, Cal.	Insurance, fire	Vancouver, Seattle, Tacoma
Oregon Railway & Navigation Co	Portland, Or.	Railroading and Steamboating	Palouse Junction, Seattle Tacoma, Olympia
Oregon Improvement Co.	New York.	Coal mining	Newcastle
Oregon Mortgage Co.	Edinburgh	Loans	Walla Walla
Phœnix	Hartford, Ct.	Insurance, fire	Vancouver, Seattle, Goldendale, Tacoma, Spokane Falls, Olympia, Waitsburg, Walla Walla, Palouse City, Colfax
Providence	Washington, D. C	Insurance, fire	Seattle, Walla Walla
Phœnix	Brooklyn, N. Y.	Insurance, fire	Tacoma, Olympia, Walla Walla, Waitsburg, Colfax
Phœnix	London, England.	Insurance, fire	Vancouver, Seattle, Tacoma, Olympia, Spokane Falls, Walla Walla, Waitsburg, Colfax
Pacific Mutual	San Francisco, Cal.	Insurance, life	Vancouver, Seattle, Goldendale, Olympia, Walla Walla, Colfax.
Preferred Accident	New York.	Insurance	Tacoma
Puget Sound Iron Co.	San Francisco, Cal.	Manufacturing pig iron	Irondale
Pennsylvania	Philadelphia, Pa.	Insurance, fire	Tacoma, Spokane Falls, Olympia, Walla Walla, Waitsburg, Colfax
Pacific Postal Telegraph Co	New York.	Telegraphing	Seattle, Tacoma, Olympia
Portsmouth Trust & Guarantee Co	Portsmouth, N. H	Loans	Walla Walla
Prussian National	Stettein	Insurance, fire	Seattle, Olympia, Walla Walla
Pacific Surety	San Francisco, Cal,	Insurance, accident	Seattle
Pacific Cranberry Co	Oakland, Cal.	Cranberry culture	Ilwaco
Pacific Coast Steamship Co.	San Francisco, Cal.	Steamship line	Tacoma, Seattle
Queen	Liverpool, England	Insurance	Seattle
Royal Norwich, Union & Lancashire	Liverpool, England	Insurance, fire	Vancouver, LaCamas, Tacoma, Olympia, Walla Walla.
Royal	San Francisco, Cal.	Insurance, fire	Seattle
Red Star Line	Antwerp	Steamship line	Walla Walla
Scottish Union & National	Edinburgh	Insurance, fire	Vancouver, Seattle, Spokane Falls, Tacoma, Olympia, Walla Walla, Palouse Junction, Colfax
Solicitors' Loan Co.	Philadelphia, Pa.	Loans	Olympia, Walla Walla
South British	New Zealand	Insurance, fire	Vancouver, Seattle, Goldendale, Tacoma, Spokane Falls (2), Olympia, Walla Walla, Colfax
State Investment.	San Francisco, Cal,	Insurance, fire.	Vancouver, Seattle, Spokane Falls, Tacoma, Walla Walla, Colfax

State Insurance Co	Philadelphia, Pa	Insurance, fire	Waitsburg
Springfield	Springfield, Mass	Insurance, fire	Vancouver, Seattle, Tacoma, Walla Walla
Sun	London, England	Insurance, fire	Seattle, Tacoma, Spokane Falls, Olympia, Walla Walla, Colfax (2)
Sunset Telephone Co.	San Francisco, Cal	Telephone	Seattle, Tacoma
St Paul	San Francisco, Cal	Insurance, fire and marine	Seattle, Tacoma, Walla Walla
Singer Manufacturing Co	New Jersey	Sewing machines	Goldendale, Colfax
Shoalwater Bay Mill Co	San Francisco, Cal	Manufacturing lumber	Sunshine
South Prairie Coal Co	San Francisco, Cal	Coal mining	Melrose
Standard Oil Co	Cleveland, O.	Dealers in oil	Tacoma
State	Salem, Or	Insurance, fire	Spokane Falls, Walla Walla (2), North Yakima
Sullivan's Saving Institute	New Hampshire	Loans	Spokane Falls, Walla Walla, North Yakima
Travelers'	Hartford, Ct.	Insurance, fire	La Camas
Travelers' Accident	Hartford, Ct.	Insurance, life	Seattle, Goldendale, Tacoma, Walla Walla
Tacoma Mill Co.	San Francisco, Cal	Manufacturing lumber	Tacoma
Tacoma Land Co	Philadelphia, Pa	Dealing in real estate	Tacoma
Tacoma Light & Water Co	Philadelphia	Dealing in water and light	Tacoma
Union	San Francisco, Cal	Insurance, fire	Tacoma, Olympia, Walla Walla, Colfax
Union	New Zealand	Insurance	Tacoma, Spokane Falls, Olympia, Waitsburg, Walla Walla, Colfax
Washington	Boston, Mass.	Insurance, fire and marine	Vancouver, Seattle, Spokane Falls (2), Tacoma (2), Olympia, Walla Walla, Colfax
Western	Toronto, Canada	Insurance, fire	Vancouver, Seattle, Spokane Falls, Tacoma, Olympia Walla Walla
Westchester	New York	Insurance	Seattle, Spokane Falls
Washington	New York	Insurance, life	Seattle, Olympia, Walla Walla.
Western Union Telegraph Co	New York	Telegraphing	Seattle, Tacoma, Spokane Falls, Olympia
Williamsburg, City	Brooklyn, N. Y.	Insurance, fire	Tacoma, Walla Walla, Colfax

RECAPITULATION.

Agricultural implements and machinery, manufacture of	5	Real estate and loan companies	11
Coal mining companies	5	Salmon packing companies	2
Cranberry culture	1	Sewing machine companies	1
Express companies	1	Steamship lines	5
Insurance companies	98	Telegraph companies	2
Iron, manufacture of	1	Telephone companies	2
Lumber, manufacture of	3	Water and light companies	1
Oyster cultivation	1		
Oil, dealers in	1	Total number of corporations represented	142
Railroad companies	2		

STATEMENT XIII.

Showing Synopsis of Debits and Credits, and Balances Remaining Due in County Accounts, Sept. 30, 1887.

Number.	Counties.	DEBITS.				CREDITS.						BALANCES	
		Balance as per Last Report.	Aggregate Tax Levies, including Supplemental Levies.	Miscellaneous Debits.	Total Debits.	Balance per Last Report	Aggregate Cash Received	County Treasurer's Commissions.	Cost Bills Credited	Delinquent Tax and other Credits	Total Credits	Debit.	Credit
1	Adams	$ 64 24	$ 1,193 91	$ 116 77	$ 1,373 92		$ 606 22	$ 21 25		$ 862 83	$ 913 50	$ 683 62	
2	Asotin	83 91	2,550 58	67 21	2,701 78		1,490 02	64 48	$ 768 05	383 39	2,615 89	85 84	
3	Chehalis	20 48	6,092 11	491 18	6,916 52		3,185 17	141 20	880 15	1,539 25	5,736 47	800 05	
4	Clallam	110 71	1,212 05	173 15	1,434 04		769 52	52 40	289 45	707 55	1,400 62	24 02	
5	Clarke		10,670 65	710 79	10,811 44	$43 98	9,026 77	512 42	159 65	1,240 03	10,582 25		7175 81
6	Columbia	1 24	12,488 00	583 23	13,073 67		10,868 99	447 37	565 04	1,228 81	13,060 86	12 21	
7	Cowlitz	80 04	4,018 16	486 97	4,585 16		1,108 86	147 26	2,698 65	756 15	5,710 92		545 16
8	Douglas		1,020 17	35 41	1,055 58		601 17	24 76		436 87	1,062 10	19 48	
9	Franklin	60 59	1,772 54	49 79	1,888 62		438 98	15 15		1,359 28	1,823 41	65 21	
10	Garfield	1,448 34	6,210 09		7,697 43		1,724 14	590 74		713 13	6,088 81	1,608 62	
11	Island	18 48	2,008 56	332 70	2,359 74		1,830 80	77 91		421 03	2,359 74		
12	Jefferson		4,670 00	199 50	4,869 50	35 91	4,000 29	116 75	211 65	176 30	5,063 80		194 30
13	King	12,600 75	46,899 83	9,451 76	57,952 56		29,119 51	1,638 17	5,628 10	20,828 26	56,859 09	1,093 26	
14	Kittitas	56 09	1,709 17		4,745 17		3,738 73	160 50	427 30		4,886 53	358 64	
15	Kitsap	1 04	5,548 88	169 10	5,719 02		4,884 62	181 26	285 70	183 60	5,536 18	89 84	
16	Klickitat	41 29	6,275 88	1,026 45	7,743 62		6,033 84	222 91	32 40	1,047 73	7,336 46	457 16	
17	Lewis	1,293 61	5,678 66	269 73	7,842 00		4,485 00	273 00	141 00	2,464 57	7,364 57	477 43	
18	Lincoln	45 75	8,610 38	570 01	9,181 94		4,073 82	227 26	2,268 25	2,722 61	9,431 94		
19	Mason	26 72	2,420 16	104 67	2,551 55		1,617 00	65 50		567 96	2,280 46	271 09	
20	Pacific		3,092 58	208 60	3,301 18		2,787 18	114 44		188 76	3,301 18		
21	Pierce		28,862 43	2,247 52	31,209 95		18,413 78	851 65	5,456 28	6,479 14	31,701 85		491 90
22	San Juan	357 84	1,276 03	223 17	1,856 64		1,125 08	89 89		207 53	1,522 20	284 44	
23	Skagit		5,435 86	529 13	5,971 99	72 62	4,095 60	170 08	289 80	1,177 66	5,814 76	100 13	
24	Skamania	271 20	706 91	67 74	1,145 85		25 71	63 28	606 00	184 61	879 63	266 22	
25	Snohomish	520 66	3,338 51	240 50	4,299 67		2,962 71	186 91	166 10	451 20	3,787 04	512 63	
26	Spokane	1,530 05	18,909 82	3,058 82	23,783 69		10,582 23	473 65	3,870 65	4,570 83	19,503 36	4,015 33	
27	Stevens	285 29	1,951 40	129 91	2,366 72		1,183 18	57 92	106 00	685 31	2,072 41	294 31	
28	Thurston	126 91	10,602 12	611 80	10,870 86		6,712 61	201 66	2,056 80	1,729 61	10,791 18	59 68	

29	Wahkiakum		1,679 66	401 31	2,080 97	89 83	1,580 34	62 62		210 15	1,892 97	183 00	
30	Walla Walla	2,554 00	27,311 23	1,205 31	31,078 54		19,524 44	1,356 36	2 170 05	7,493 78	30,521 58	548 96	
31	Whatcom	352 98	3,698 36	154 20	4,245 54		3,051 20	137 62	784 40	410 27	4,263 49		117 25
32	Whitman	319 80	25,278 64	991 08	26,589 52		17,028 45		1,472 20	7,959 13	26,459 78	129 74	
33	Yakima	648 21	7,619 89	739 81	9,007 91		3,681 60	328 76	612 55	4,252 51	8,945 42	62 49	
	Total	$23,808 98	$262,956 60	$25,565 75	$312,331 33	$191 77	$186,248 24	$9,242 14	$31,445 62	$74,251 18	$301,478 95	$12 812 50	$1,460 12

STATEMENT XIV.

Balance Due the Territory by Counties on Account of Penitentiary Tax Levy.

Counties.	Amount.	Counties	Amount.
Adams	$ 6 48	Mason	$272 34
Asotin	97	Pacific	
Chehalis	127 32	Pierce	
Clallam		San Juan	
Clarke	10 97	Skagit	31 28
Columbia		Skamania	10 54
Cowlitz	44 16	Snohomish	5 89
Douglas		Spokane	95
Franklin	27 43	Stevens	5 57
Garfield	153 07	Thurston	
Island	20	Wahkiakum	
Jefferson	95	Walla Walla	
King	420 07	Whatcom	
Kittitas	48 62	Whitman	
Kitsap	5 17	Yakima	4 60
Klickitat			
Lewis	65 09	Total	$1,241 47
Lincoln			

VOTE OF WASHINGTON TERRITORY BY DISTRICTS, 1886.

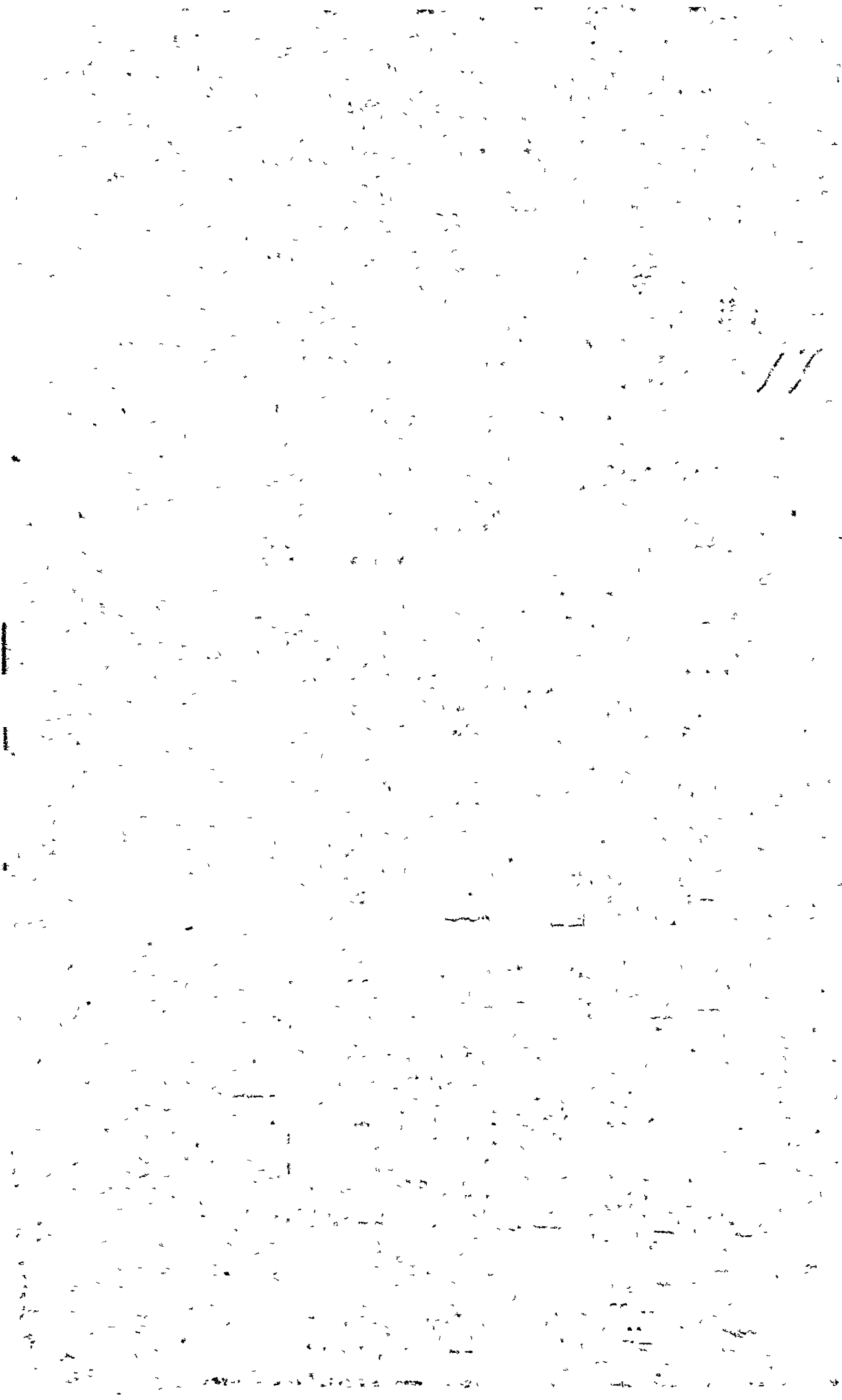
First District.		Vote.	Third District.		Vote.
Adams	county	231	Clallam	county	311
Asotin	"	480	Island	"	348
Columbia	"	1,914	Jefferson	"	1,093
Franklin	"	101	King	"	5,592
Garfield	"	1,313	Kitsap	"	760
Spokane	"	4,197	San Juan	"	392
Walla Walla	"	3,242	Skagit	"	1,240
Whitman	"	4,166	Snohomish	"	1,194
			Whatcom	"	1,087
Total		15,644	Total		11,927
Second District.		**Vote.**	**Fourth District.**		**Vote.**
Clarke	county	2,125	Douglas	county	256
Chehalis	"	1,047	Kittitas	"	1,455
Cowlitz	"	1,008	Klickitat	"	1,735
Lewis	"	1,699	Lincoln	"	1,697
Mason	"	428	Skamania	"	180
Pacific	"	568	Stevens	"	723
Pierce	"	3,819	Yakima	"	1,028
Thurston	"	1,562			
Wahkiakum	"	320			
Total		12,576	Total		7,083

RECAPITULATION.

Vote of First District	15,654
Vote of Second District	12,576
Vote of Third District	11,927
Vote of Fourth District	7,083
Total vote of Washington Territory	47,230

LIST OF COUNTY OFFICERS, 1886-7.

No.	County.	Auditor.	Treasurer.	Sheriff.	School Superintendent	Surveyor	Probate Judge
1	Adams	R J. Neergard	J. B. Whittlesey	N. H. Greene	Mrs. C. Bennett	T. W. Hanshield	Clark Long
2	Asotin	H E Benedict	J O'Keefe	Al. Stifill	Mrs S. Morrell	A Schrader	J. L Vinson
3	Chehalis	D. W. Fleet	J. J. Nethery	Wm H. Bush	S S. Caldwell	C. H. Fenner	A D Wood
4	Clallam	W. K. Clark	William Ward	S. G. Morse	Smith Troy	N. F. Sudor	John Morris
5	Clarke	James A. Snodgrass	B. F. Shaw	S. N. Secrist	W P. Hiddleson	Albert Blackwood	Wm. Ranck
6	Columbia	J A. Kellogg	F. C. Miller	W. R. Marquiss	R O. Hawks	John Patrick	Jas. H. Gough
7	Cowlitz	Walter Crosby	J C. Martin	Ben Holmes	Mrs. J. A. Abernathy	B. F Ivice	T. V. McCarthy
8	Douglas	R T Steiner	Chas H. Bolton	S C. Robbins	Clarence C. Ladd	O. Rand	J. M. Snow
9	Franklin	J. W. O'Keefe	Fred Kurtzman	W. B. Gray	C. M. McBride	Josh Clark	H. Ganlinbinger
10	Garfield	R. E. Wills	Gilbert Dixon	S K. Hull	T. Driscol	H. Gearhart	Benj. Butler
11	Island	J B. Libby	J. E Monroe	J C. Power	Miss L E Crockett	J. E. Monroe	J E Monroe
12	Jefferson	C. A. Dyer	William Dodd	J F Sheehan	R. E. Ryan	N. J H. Fortman	W. H Whittlesey
13	King	Lyman Wood	F. A. Pontius	Wm. Cochrane	I. P. Rich	W. F. Brown	Junius Rochester
14	Kitsap	Nelson McCallum	P J. Primrose	Joseph Comstock	Miss L. M. Ordway	Chas. Armstrong	Nathan Bucklin
15	Kittitas	W. H. Peterson	Henry Rehmke	S. T Packwood	C. V. Peterson	E J Rector	John Davis
16	Klickitat	Joseph Nesbett	Justin Scammon	Wm. Van Vactor	Mrs A E. Rodman	Jacob Richardson	W R. Dunbar
17	Lewis	S. H. Berry	Wm Urquhart	S. H Claughton	Miss Mattie Vanice	F. E Meley	R. M. Ashmore
18	Lincoln	P. K. Spencer	T. M. Cooper	R. D. Raridon	Chas. H Pryor	A. K. Mitchum	W. M. Chandler
19	Mason	A. J. Taylor	Emory White	D. M Duckworth	Mrs A M. Brooks	F. C. Purdy	M. Dunbar
20	Pacific	E. B Wood	F. C. Davis	J H Turner	Mrs A. B Hicklin	Edward Pagels	Andrew Olsen
21	Pierce	Edward Huggins	John Murray	J H. Wilt	M. Stewart	P R Wilson	J. Wickersham
22	San Juan	J. H Bowman	C. C. Reed	John Kelly	E. C. Gillette	J M. Rader	E D. Warbass
23	Skagit	H. P. Downe	E K. Matlock	L. L. Andrews	R. O. Wells	H. E. Wells	H. Clothier
24	Skamania	T. F. Leavens	Mrs. Andrews	John White	J. O. Waterman	H. J. Lawton	Fenner Foster
25	Snohomish	D. W. Craddock	S. M. Knapp	L H Cyphers	J W. Heffern	C. W. Anderson	J G Swafford
26	Spokane	B C. Van Houten	Samuel Gray	James Glispin	Mrs. Rosa McMahan	Geo. P. Emley	M T. Hartson
27	Stevens	W. H. Bishop	E. G. Thomason	G. B Ide	Mrs. G B. Aubin	Geo Layson	J. B. Slater
28	Thurston	John P. Tweed	C B. Mann	Wm Billings	Mrs. P. C Hale	Geo T. Cline	M. A. Root
29	Wahkiakum	J W. Clemens	John Dacker	S. F. Albert	Mary T. Irving	S. P. Hoff	Jesse Graham
30	Walla Walla	L. R. Hawley	J. F. Boyer	A. S. Bowles	Ellen Gilliam	John M. Allen	E K. Hanna
31	Whatcom	Hugh Eldridge	Morris McCarty	F. M. de Lorimer	J. T. Griffin	O. B Iverson	W. H Harris
32	Whitman	John C. Turner	W. B. Renshaw	L P Berry	C M. Meeklem	W. V. Windus	W. N. Ruby
33	Yakima	W. F. Prosser	J A Splaun	D. E. Lesh	Mrs M. B Curtis	J. A. Leach	S. O. Morford



REMARKS AND RECOMMENDATIONS.

The foregoing exhibits will, it is believed, show in a comprehensive form, a clear insight of the fiscal affairs of this commonwealth, during the past biennial period. They will also show that the volume of business in this department has been almost double that of any previously corresponding period. While the Territory has fallen a little behind in the amount of revenue necessary to meet every current and imposed obligation of the past two years, yet evidences of its continued prosperity are not wanting in any quarter. Looking forward toward its future weal, a few practical remarks and recommendations touching the best methods for promoting frugality and economy in its fiscal affairs are respectfully submitted for the consideration of the Legislature.

Census of 1887.

With reluctance I am again compelled to report that the census returns to this office, in a large measure, are glaringly incomplete and erroneous. In some few of the official returns evident care and diligence have been exercised toward systematic and approximate correctness. In most cases, however, the returns are a "hodge-podge" of carelessness and incompleteness. In so far as any reliable information respecting the actual population of the Territory is concerned, the result of the census reports this year is a signal failure.

The natural growth of the Territory in population has certainly been as great as during any former biennial period for the past eight years, and with so many evidences to the contrary around us, it cannot be supposed that the average ratio of increase by immigration has suffered any diminution. The census returns of 1885, as may be seen by reference to our last biennial report, were very incomplete and defective. But nevertheless they showed an increase over the returns of 1883 of about 38,000. The returns of this year, (1887) show the in

crease over 1885 to be a fraction less than 17,000. This result is absurd upon the face of it. If we were to take the sum of the increase in one-half the principal towns and cities in the Territory during the past two years, it would probably more than equal these figures. But the repeated failures in efforts to obtain a correct enumeration of the census for the past ten years is not wholly attributable to the laxity and incompetency of officers in respect to their duties, but chiefly, we believe, to the weakness and inefficiency of the law. In the four last biennial reports from this department, 1879 to 1885, reference was made to this subject, and remedial legislation urgently recommended. Thus far no action has been taken in this respect by the law-making power; except, that in 1881, the law as originally existing was so changed as to require the census to be taken biennially instead of annually; and *further amended*, by repealing all penalties for failure or neglect of the officer under the law to faithfully perform his duties, thus practically placing the prescribed duties of the Assessor at his own option, and legally discharging him from any responsibilities for failure or neglect on his part to respect and fulfill the duties imposed.

Reference has already been made in this report (*ante p. 6*) to the absence of any law on our statute books in respect to the enumeration, classification and returns of statistics of the varied interests of the Territory to this office for publication. Supplementing these remarks with the subject of census of population, I again renew my former recommendations for the enactment of a law covering the whole subject, in classification and detail, and in connection therewith, making provision for the appointment of a Bureau of statistics, with powers to prescribe all necessary rules and regulations for listing the census data of the Territory and making full and complete returns thereof in a concise and comprehensive form. Such a law should also provide for adequate compensation for all services required under the law, and penalties for any neglect or failures of officers, without reasonable excuse, to perform their duties.

Referring to the census of the present year, as officially reported, the population of the entire Territory is only 144,009. The Territory consists of thirty-three counties, fifteen of which are east and eighteen west of the Cascade Range of mountains. Those counties east of the mountains return an aggregate population of 67,719, and those west of the mountains 76,290, showing a preponderance of population in the counties west of the mountains of 8,571.

Statement X, of this report contains a full exhibit of the popula-

tion of each county respectively for the year 1887, as officially reported to this office.

SOURCES OF REVENUE AND TAXATION.

The best method of taxation is a question requiring much thoughtful consideration.

Perhaps there are few problems in the realm of political economy so difficult of satisfactory solution. The theory of the laws of finance in respect to taxation pre-supposes the recognition and maintenance of two leading principles or factors in its operations. First, that all taxation should be equal and uniform, as to class and condition; and second, that the method or system which will produce the greatest amount of revenue and which is relatively the least oppressive and burdensome to the tax-payer, must be accepted as the best. But viewed in its clearest and most philosophical light the question is not unmixed with complexity. It is not our purpose, therefore, in this reference to discuss the subject, but merely to allude to some of the difficulties so embarrassing to successful results, under our present system of Territorial taxation.

In the history of past legislation in this Territory, the sources, or relative virtues of any particular methods of taxation do not appear to have been made the subject of much concern. The objects of disbursement have been comparatively few, and none requiring a large amount of expenditure at any one given time. With the one exception of the law of 1883, taxing gross earnings of Railroad Companies, the principal source of receipts has been from taxation on property valuations. In respect to this system, the author of a recent work entitled "Federal Taxes and State Expenses," who has devoted five years to a close study of the question, gives it as his opinion, that monarchy is cheaper than "republican simplicity;" that from a clear analysis of county assessment rolls or tax lists, the fact is deduced that the heaviest burdens of taxation on property valuations fall on those least able to bear them. This, in my opinion, is strikingly applicable to our present system of property taxation in this Territory, as regulated by existing laws.

Under our present revenue law, in defining the word "property," the term "real estate includes the ownership of, the legal claim to, the possession of, the right to the possession of land; all mines, minerals, and quarries in and under the land and timber of natural growth on the land; all rights and privileges appertaining to the land and all buildings and improvements upon the land." The term "personal property" includes everything which is the subject of ownership not included

in the term "real estate." It is evident, therefore, that the term "personal property" comprises a vast range of capital and interest which the law makes the subject of taxation; such, for instance, as money, credits, dues, stocks, bonds, checks, merchandise, jewelry, boats, vessels, and a great variety of other "matters and things" capable of private ownership, not comprehended in the term "real estate." If it were possible to employ any measures by which a just and fair cash valuation of all property, real and personal, could be reached, the fact seems clear and incontestible that the wealth of the Territory in personal property, for purposes of taxation would largely predominate over that of real estate. Owing to the fixed and more tangible nature of the latter it is easily reached and its approximate value ascertained by the assessor, but in a large measure the reverse is true in respect to personal property. The result demonstrates this fact, which may be seen at a glance that, while real estate values, which from inefficiency and negligence of assessors to perform their duties under the law, are rarely every assessed at more than one-half the full cash value, a very large proportion of intangible property, consisting of money, stocks, bonds, credits, dues and other interests and securities of personal and corporate ownership, is hidden from the assessor's reach, and escapes taxation altogether. In proof of this statement, we have but to refer to the assessment returns from the several counties in this Territory, for the past five years, which show that the average valuations of real estate have been forty per cent. greater than those of personal property. It must also be borne in mind that during the greater part of this period all the lands and other property of railroad companies (largely real estate) have furnished no part of this estimate. If this were included, the real estate percentage would furthermore be greatly increased.

In the examination of the tax systems of some of our most flourishing States and Territories, it is a notable fact that taxation on property valuations has been attended with many of the same evils and difficulties that have characterized the operation of the revenue laws of this Territory, and it is not difficult to discover the causes why taxation on property valuations as a principal source of revenue is constantly growing more unpopular, and other sources producing more equal and just results, are being adopted.

The Governor of New York, in his message of 1886, says that the practical operation of the revenue law of that State in respect to the taxation of property values is, "that personal property almost entirely escapes taxation, which adds to the burdens upon real estate, while

the latter is taxed without regard to the interest of the owner in it." This statement is also given as a vivid illustration of a similar condition of affairs in other States and Territories. It is not wholly attributable to lax administration of the laws, but chiefly to the laws themselves, which, as in this Territory, are practically powerless to effect a remedy for the evils complained of. "Money is power," and many of the owners of moneyed interests and intangible personal estate, with the studied shrewdness of the "manipulator," are not slow to adopt effective measures as far as possible to secrete their means and accretions of wealth for the purpose of avoiding all taxation on values as far as *conscience* will approve.

In this age of progress and improved business methods, of rapid communication, transit and transfer, of *hoarded* capital, of stocks and interest-bearing evidences of wealth, it is no difficult matter to avoid the assessor's reach by transfer, re-transfer, and other methods at the pleasure of the capitalist.

We do not favor the entire abandonment of taxation on property valuations, nor is it probable that the time will soon come when it will be policy to do so, for if other sources of revenue are few and inadequate, which is apt to be the case in new and sparsely settled communities, where capital is limited and business enterprises are in embryo, that method is, and must continue to be the principal source of revenue for the support of the government.

If then it is made to appear with certainty that, under our present system of taxation, personal property does not bear its just proportion of revenue derived from taxation, and that great disparity exists between the assessed values of real and personal property, that the burdens fall heaviest upon those least able to bear them, is it not the part of wisdom to look to other existing sources of revenue, equally as available, more direct and certain, and less discriminating and burdensome upon the tax-payer?

Our Present Revenue Law

While containing some excellent provisions, and in many respects forming the basis of a good law, is in a mixed and confused condition, and fails, in some essential particulars, of intelligent comprehension. To free it from redundancy, ambiguity and uncertainty, thorough revision and compilation are necessary.

The law should not only be made plain and consistent in theory, but more certain and effective provisions should be incorporated for

reaching the large proportion of personal estate secreted from assessment, and thus in some measure lessening the unjust burdens upon real estate.

In connection with a general revision of the revenue law, in the interest of true economy, and the honest, simple and systematic management of the revenue intended for the support of the Territorial Government, I desire respectfully to call attention to, and recommend some important and necessary changes in the law as now existing. And first, as to

DELINQUENT TERRITORIAL TAXES.

This question has been made the subject of reference in several preceding reports from this office, and a change in the law recommended.

The counties, through their officers, are entrusted with the duty of collecting Territorial taxes. It is the policy and intention of the law, to levy only such a rate of Territorial tax as will raise a sufficient amount of revenue to defray the expenses of the Territorial Government. The present system of allowing a large percentage of the Territorial tax, returned "delinquent" by county collectors, to be credited to the counties respectively before every legal measure has been exhausted for its collection, is fraught with constant and glaring abuses. These "delinquent" tax credits become an abatement against the Territorial tax levy for the current year, and while the law assumes that they stand thus only as temporary and contingent, yet owing to the failure of many county officers to keep correct accounts of the same, and report the amount for each particular year, as collections are made, a very large percentage of those taxes are lost to the Territory. The matter is all in the hands of county officers. Many report, or not, as it seems to suit their convenience, with apparent indifference to the matters involved, and often imparting no information of practical utility. Too often, when delinquent taxes are collected, if collected at all, they are sent in during the succeeding years, and no mention made of the fact that such sums constitute any portion of delinquent taxes for previous years. Receipts of this character, with no information as to their sources, are necessarily treated as tax collections of the current year, and the counties credited accordingly. These amounts having been included in previous credits to the counties, the result is that a double credit is thus given. Whether the counties receive, in most part, the benefit of these double credits, is not, nor can it be, known to this officer.

As remarked in a former report, there are a few county officers of exceptional ability and efficiency in the discharge of their duties, doing "honor to their counties and reflecting great credit upon themselves." Without any mention of names, they well know how greatly their services are appreciated. But there are others, who keep their accounts, if kept at all, each for himself, unintelligible to any one else, generally ignoring the unadjusted accounts of their predecessors, and permitting unsettled accounts with the Territory to multiply in confusion, dragging from year to year, until any satisfactory adjustment becomes impossible.

Evidences are not wanting that in many instances, Territorial taxes, especially those declared "delinquent," are collected and held for long and indefinite periods, without report or return of any such amounts to the treasury. The law imposes certain penalties, and interest on sums delinquent, (besides the cost of collection) to be paid by the delinquent tax-payer. Only in a very few instances, during the past ten years, have any returns of such penalties been accounted for to the Territory.

A long and practical experience in the use of all measures at the command of the Auditor in efforts to correct the flagrant abuses of allowing delinquent Territorial tax credits to counties, fully demonstrates the impracticability and absurdity of the system. I, therefore, again respectfully recommend that the rate of Territorial tax levy be placed at such an estimated figure as will raise the actual and full amount of Territorial revenue required from property valuations, and that each county be held absolutely responsible for the *full amount of the annual levy for Territorial purposes without abatement.*

This cannot impose any additional burdens on the counties; it will be a great economic saving to the tax-payer; avoid all this trouble and interminable confusion in attempts to adjust the accounts between the counties and the Territory, and place the whole subject in such a simple and comprehensive light that no person of ordinary mental capacity can fail to understand it. After the assessment roll is completed, and taxation equalized, sufficient time, not less than ninety days, should be given in which to collect and pay the full amount of such levy to the Territorial Treasury. That this is the safest, easiest and most economical method of dealing with the Territorial revenue, admits of no doubt.

Cost Bills.

The costs in the trial and conviction of criminals for capital offences, are made the subject of Territorial charge. Under existing laws, when the costs are formulated into "bills" approved by the court and Prosecuting Attorney, they are sent to the Auditor to examine, audit and allow said bills, "or so much thereof as may be allowable against the Territory, and to credit the amount so allowed to the county from whence the bill came as so much territorial tax." The items entering into these bills, in general, are made up by the parties in interest, doubtless in many cases largely without the positive knowledge of the court or Prosecuting Attorney, and hence are not infrequently of the most exorbitant character. It will hardly be assumed that it is any part of the duty of the Auditor to call in question or to pass upon the *legality* of these bills, when they have been approved by the court, unless manifest errors are found to exist in their formulation; but his duty seems rather to determine what portion, if any, of the items of such bills are legally chargeable against the county, and what portion is subject to Territorial charge. But the purpose of this reference is more particularly to call attention to the evil effects, in an economical sense, not only in regard to the enormous fees and mileage charges in these bills, but the inadvisability of allowing such bills to be credited to counties in abatement of revenue due the Territory. The true theory is, that all Territorial revenue should be paid in full into the treasury, and no disbursements, or abatements, should be allowed except upon warrants drawn by the Auditor.

And again, in the interest of true oconomy, and upon the broad principle of justice and equity, there is apparently no good or substantial reason why the costs in the trial and conviction of criminals up to the date of sentence should be a Territorial charge. Reference to this subject was made in several former reports from this department, and a change of the law in respect thereto recommended, and I again renew the recommendation that such expenses be paid by the counties, respectively, in which the crime charged was committed. As was remarked, in substance, in a former report, communities, as individuals, so far as practicable, should be held financially responsible for the measure of good order, or for wrongs committed in their own bailiwicks. If any one thing tends to the suppression of crime more than another, it is the fixedness of the responsibility as directly as possible upon the individual or community by whom or in whose limits the act

is committed. The law, as it now exists, works great injustice to many portions of the Territory. Counties whose records show an exemption from crime punishable by death or Territorial imprisonment, and whose citizens are peaceable and law-abiding, are made to share the burdens resulting from crimes recklessly committed in others. This is not only discouraging to law and order, but rather fostering acts of crime and immorality. When, after conviction, a criminal becomes a Territorial charge, then it is just and right that he should be punished at the Territory's expense. There can scarcely be any question of the fact that to make counties responsible for the expenses of prosecutions for crimes committed within their limits, will tend greatly to lessen the sum of crime in the Territory. Having a due regard for the responsibility of conduct, whatever system of law and government that will afford the greatest protection to the citizen, and entail the least burden of taxation is the best.

As protection in civil rights, and to life and property, is guaranteed in severalty to the citizens, so should a due proportion of taxation according to the individual's ability fall. It may be stated as an axiomatic principle in taxation, that whatever affects the Territory, injuriously or otherwise, must have its relative effect upon the tax-paying citizen. As before mentioned, the fact that the expense of such prosecutions, when made to fall on the county in which the crime is committed, will not only tend to lessen their frequency but greatly diminish the cost of prosecutions by stimulating the citizens to more active exertions in the prevention of crime. Many men, regardful of no moral sentiment, are too apt to frown upon acts of violence or crime just in proportion as they affect their own pecuniary interests, and often stand as indifferent witnesses, if not virtual abettors, feeling no incentive overbalancing vicious curiosity, in the arrest of its progress. But let them feel a large share of the responsibility in the measure of taxation from such cause, and a salutory effect is at once the result.

As a matter of practical information, illustrative of the large amounts credited in abatement of Territorial revenue (including cost bills) I invite especial attention to Tables XIII and XIV of this report, of which the following is a brief synopsis;

COUNTIES, IN ACCOUNT WITH THE TERRITORY.

DEBITS.

Balances per last report	$ 23,808 98
Aggregate Tax levies for years 1885–6	262,956 60
Miscellaneous debits	25,565 75
Total debits	$312,331 33

CREDITS.

Balances per last report	$191 77
Aggregate cash received in two years	186,248 24
County Treasurer's commissions	9,242 14
Cost Bills credited to counties	31,445 62
Delinquent Taxes and other credits	74,351 18
Total credits	$301,478 95

BALANCES.

Debit	$12,312 50
Credit	1,460 12
Delinquent Tax due Territory on acct. Penitentiary fund	$1,241 47

LICENSE AND EXCISE TAXES.

Adverting to that which has already been said respecting the sources of revenue in general, I respectfully suggest the advisability of supplementing our present system of taxation on property valuations with a law or code of laws having for its object the raising of revenue for Territorial purposes through those methods in general use in many of the States and Territories, commonly known as the excise, license, or "gross earnings" systems. These methods involve comparatively little expense to the State in the assessment or collection of such taxes, and in very many instances are made to contribute the entire amount of revenue raised, or approximately so, for state purposes.

The revenue receipts for the commonwealth of Pennsylvania for the year 1886, amounted to $7,520,000, of which sum fully three-fourths come from excise, earnings, and license taxes, about $400,000 being derived from Foreign Insurance Companies alone.

In Illinois nearly the entire State revenue is derived from the gross earning system. The resources for taxation under this system in this Territory, already many, are rapidly increasing, and are not difficult or expensive to reach. In fact, it may be asserted with confidence that, if a well systematized and matured plan were adopted for reaching and taxing such sources of revenue, in connection with the suggested change in the present revenue law, allowing *abatements* on Territorial

tax account, in a very few years there would be no necessity for any tax levy on property valuations for Territorial purposes. It is not necessary to enlarge upon the superior virtues of this class of taxation; it is enough to say that the taxes thus imposed, fall equitably upon those best able to bear them; the ratio of increase is certain and constant; the plan of assessment is simple, easy, attended with no complications, and with but trifling expense.

In connection with this subject, I would respectfully call attention to our laws relating to

FOREIGN CORPORATIONS.

In my last biennial report, reference was made to the fact that "Foreign Corporations" pay no taxes in this Territory for the support of the government, or as commensurate with the privileges and legal rights they enjoy. The object of the present law, apparently, is merely to give legal *status* to those companies in the exercise of all business privileges, and afford the same protection accorded to, and enjoyed by, local institutions of the Territory of a similar character; or, to the resident citizen engaged in any business, or industrial pursuit. This is certainly unjust to the resident tax-payers of the Territory. Only a mere nominal fee is required of such corporations, to be paid to the Secretary of the Territory for filing and recording in his office a copy of their charter or articles of incorporation.

County assessors are required to make a list annually of all corporations doing business in their respective counties, and file the same with the Territorial Secretary. The object of this provision of law, as it stands, is not apparent, and can hardly be imagined. There is no provision for the publication of such lists, nor are these companies made to share any of the expenses incurred by the assessor, neither are they required to make returns to any department of the Territorial Government, of the amount or particular character of business they transact, nor of their securities and financial standing in business relations. In order to afford information respecting the amount and nature of business transacted, this office has each year furnished to County Assessors duplicate blanks for the purpose, and requested that copies of the listed companies be returned to this office for publication in condensed form. By reference to statement XII in this report (which is really only a partial list) it will be seen that of foreign insurance companies alone, about one hundred different organizations are transacting business in this Territory, which pay no revenue whatever to

the Territorial Treasury, except possibly on the small amount of real or tangible personal estate they may own in the Territory. It is a most difficult matter to form any satisfactory estimate of the volume of business transacted by the various foreign companies or associations in the Territory. If to include the manufacture of lumber, the profits of which go to increase the wealth of outside capitalists, it would certainly reach several millions of dollars. The gross receipts of foreign insurance companies alone cannot be less than half a million of dollars. A tax of three per cent. on this amount would yield to the treasury $30,000 for the next biennial term were such a law enacted and enforced.

The volume of insurance business increases from year to year, and the revenue to the Territory would correspondingly increase, and in a like ratio reduce the burdens now falling so unequally and unjustly on property valuations.

This subject was urged upon the attention of the last Legislature by this office, and in following up my recommendations in connections therewith, a bill was prepared at the expense of no little time and consideration, and submitted to the lower house of the Legislative Assembly. The bill was introduced by a member of the House, fully considered in committee, and after some slight amendments was passed by a large majority vote. Ample time was afforded for its thorough consideration by the Council, but unfortunately it fell into unfriendly hands in its reference to a committee, and was never permitted to see day-light again in the upper house. Could this bill have become a law, it is confidently believed that a revenue of from $20,000 to $25,000 would have inured to the Treasury, free from any cost to the Territory, or burden upon the tax-paying citizen.

In a great majority of our States and Territories are license and excise systems regulating the taxation of insurance and other foreign corporations. From week to week letters are received at this office from various parts of our country, making inquiry in regard to our insurance laws, and requesting copies thereof, with the view of ascertaining and tendering the required tax to enable them to enter this Territory as a field for their business operations, and at all times evincing expectancy and willingness to pay such taxes for the privileges enjoyed, such as are usually exacted in other States and Territories. In response, I have been unable to give but one answer to these many inquiries: "We have no laws in this Territory regulating and taxing

insurance companies." That this answer often excites wonder and surprise, can well be imagined.

This question further suggests a brief reference to our present

GROSS EARNINGS LAW.

This law, passed at the Ninth biennial session of the Legislature, approved November 28, 1883, provides for the levy and collection of taxes upon the gross earnings of railroad companies, owning and operating railroads in this Territory. The law, as it exists, has been the subject of much unfavorable criticism, and doubtless, in a measure very justly so; for, that it is obnoxious and unjust in several particulars, admits of no question. Its sweeping provisions, exempting all property belonging to corporations, owning and operating railroads in the Territory, are its principal objectionable features. But there are others, one of which we will mention, of no little magnitude. Instead of two-thirds of the receipts arising from the law, as now provided, it should be directly the reverse, if any division is permitted at all; for, the true principle of equity in all excise taxes of any general nature is, that the entire tax-paying population of the state should receive a relative benefit from the whole sum collected. The present division of the receipts also operates unjustly towards many of the counties, not only in the respect just mentioned, but as to population and property valuations, bearing the burdens of taxation in the counties traversed by railroads. The division is made upon a ratio of the number of miles of railroad in each county respectively. Some roads traverse for a long distance counties but sparsely populated, and which contain but little of property values, except the virgin soil, and where there is comparatively little necessity existing for the disbursement of public funds. For illustration, take the conjoining counties of Adams and Franklin, with a combined population of 1,189. These two counties received during the last biennial term the aggregate sum of $21,072 08 of gross earnings funds, which, if divided equally among the population, would give to each man, woman and child about *eighteen* dollars. Apply the same rule to Franklin county alone and each inhabitant of the county would receive $101. The object of taxation is to defray the expenses of the government, local and state, and not to enrich one citizen at the expense of another. The only true and equitable method in the disposition of receipts under the gross earnings system is to pay them into the general treasury of the Territory. This lessens, in a just relation, the burdens of taxation on each tax-paying citizen of the Territory by

effecting a corresponding reduction of the amounts they would otherwise be required to pay for the support of the Territorial government.

But, it is said, that efforts will be made at the approaching session of the Legislature to wipe this gross earnings law entirely from our statute books. This, if successful, in my judgment, would be a serious mistake, fraught with great financial injury to the Territory, and instead of relieving the burdens the law is supposed to impose unjustly upon the tax-paying citizen, they would most likely be materially increased. It would but add to the many complications and expenses which environ and are entailed upon the present system of taxation on property valuations. It is no difficult matter to amend the law and make it just and equitable in all respects in its bearings and relations to all proper sources of taxation. In my judgment, amendment or the enactment of a new law preserving intact the gross earnings principle, is the true financial policy. Instead of the wholesale exemptions as now provided, they should be confined to all property in the necessary use or employment of the road for its successful operation, and especially that situated and comprised within the right of way limits, road-bed, rolling stock, equipment, depot buildings, etc., *outside* the limits of any city or town corporation. Railroads, not classed as public transportation lines engaged in the traffic of freight and passengers, should be the subject of special law. But experience has too fully demonstrated the wisdom of the gross earnings system, as a *system*, to call in question *its expediency*. Few laws are found to be perfect in detail, but where a healthful principle, for the furtherance of a good and necessary purpose, is abundantly apparent, as in this case, the details should be corrected and the principle be preserved and made effective. The experience and investigations had in connection with this law and the subject generally lead me to believe that for the most part the popular objections to a gross earnings law are, in too great a measure, swayed and fanned by sentimentality, far from healthful in any thoughtful consideration of the subject. In a word, we believe the principle of the gross earnings system to be a good one—the best, safest and most inexpensive system for purposes of State revenue in use, and it should not be sacrified in this Terrftory. Even the imperfect law now existing shows how well the system may be made to work, as may be seen from the exhibits in this report. The receipts are increasing in a remarkable degree, and will continue to grow from year to year. We can see no plausible reason for abandoning the system.

NOTARIES PUBLIC.

The law in relation to Notaries Public authorizes the appointment of as many notaries by the Governor as he shall deem expedient. Among other stipulations, before any commission shall issue to the person appointed, he is required to pay a fee of five dollars to the Territorial Secretary, who pays for all blanks and expenses incident to such commisions. No data is furnished this office in relation to the number of notaries holding commissions in this Territory. It is estimated, however, that the number cannot be less than seven or eight hundred. I respectfully recommend that the law be amended so as to limit the number of notaries to not exceeding five hundred in the entire Territory, a stated number to be assigned to each county relatively, according to population; also, that each appointee before his commission shall issue, be required to pay into the general fund of the Territory the sum of twenty-five dollars. The object of this amendment is not only to reduce the number and restore the honored position of a notary to a higher and more responsible standing, but to afford some revenue to the treasury of the Territory. The Auditor General of Pennsylvania, for the year 1886, reports the number of notaries in that State at 417, who pay a fee to the State of $25, each, and a certain commission (not stated) on the gross receipts of their business. The total sum realized to the State from these sources in 1886 was $12,508.28. This subject is commended to the consideration of the Legislature.

PILOT COMMISSIONERS—COLUMBIA RIVER.

Attention is respectfully called to the present law, (Vide, laws 1871, p. 86, and 1877, p. 297,) in relation to Pilot Commissioners and Pilots on the Columbia river. This law, under its present provisions, creates and maintains an annual and needless expense to the Territory. The commissioners appointed receive all the fees and emoluments connected with pilotage, and derived from the appointment of pilots; in addition to this they are allowed from the Territorial Treasury the sum of five dollars per day for every day they are in actual session, (except while adjusting disputes between pilots, etc.,) and the further sum of *fifteen cents* per mile in going to and returning from the place of meeting. It would seem that the fees and commissions allowed should be ample to reward the commissioners for their services, without this extra per diem and mileage compensation from the Territory. I therefore, respectfully recommend that this latter mentioned provision of the law be repealed.

Transportation of Insane.

In my last biennial report, in recommending a revision of the then existing law relative to transportion of the insane, reference was had to the frequent abuse practised by some county officers in the appointment of a *guard* to accompany the Sheriff, when no necessity was apparent for such appointment.

The bill introduced at the last session of the Legislature (which with some amendments became a law) originally contained a remedial provision to the effect that the county, except in the case of a female patient, should be held responsible for the expenses of the guard. This clause was stricken out of the bill, but as I was afterwards credibly informed by members of the house, through a misunderstanding of its object. It cannot be doubted that in nine cases out of every ten it would be found that no extra guard would be required if the expenses were taxable against the county. Not a few persons in the pretended exercise of official duties devolving upon them appear to consider it all right to *saddle* all the expense they can on the Territory, regardless, of justice or economy. In one case, notable among others, in the commitment from the Probate Judge, it was affirmed that the patient "seems to be perfectly harmless," and yet the Sheriff was authorized to employ a *guard* to assist him in conveying this "harmless" patient to the Asylum, involving the Territory in an extra expense of $70 20. If counties were made to bear such extra expenses, it is seldom they would occur. I therefore renew my recommendation that the expenses of a guard to accompany the Sheriff in transporting insane persons to the Asylum, except in cases of female patients, be paid by the counties respectively.

Attorney General.

The enactment of a law creating the office, defining the duties, and fixing the compensation of Attorney General for this Territory, has been the subject of recommendation in several preceding reports from this department. The necessity for such a law is so apparent, and has been so frequently urged before the legislature that it seems almost superfluous to again call attention to it. Not only in mixed, complicated and doubtful questions concerning finance, which continually arise in connection with the official duties of this office, but in many other departments of the Territorial government are the official services of an Attorney General essentially important.

During the past two years proceedings have been instituted for writs

of mandate to compel the Auditor to issue warrants in certain cases, which, in his judgment, were unauthorized by law. The fact that the Territory has provided no official counsel nor made any provision for defraying the expenses of legal proceedings in the protection and defense of its treasury, makes it not only embarrassing to the public service but personally expensive to the Auditor in such cases. In these particular cases the Auditor has been under the necessity of calling to his aid the services and advice of counsel, and thus far has been successful in having his views sustained by the courts.

In referring to this question in my last biennial report I took occasion to emphasize the following remarks:

"In the adjustment of claims, settlement of contests, and in deciding mooted questions of law, in respect to the fiscal and governmental affairs of the Territory, the services of an Attorney General would be most valuable and greatly beneficial in an economical sense. All cost bills (supposed to contain illegal charges) and other contested claims against the Territory, should be submitted to such officer for examination and decision."

Deeply impressed with the importance of this question, I urge it upon the attention of the Legislative Assembly, and respectfully suggest that provision be made at the present session for the appointment at the present session of an Attorney General for the Territory.

It may be proper to say that a bill for this purpose was prepared by this office and submitted at the last biennial session of the Legislature. The bill passed the Council without amendment, but failed in the lower house.

Board of Equalization.

The importance and advisability of establishing a Territorial Board of Equalization have been the subject of recommendation in several preceding reports from this office. A law was enacted during the legislative session of 1879 for such purpose, in pursuance of which the Board proceeded to organize and adopt rules and regulations for the government of County Assessors, Auditors and County Boards of Equalization in respect to their duties under the revenue laws of the Territory. It was found by the Territorial Board that the law creating and defining the duties of the Board was defective in several important respects, and especially in its failure to make any provision for the return and filing with the Board any data, either in detail or by abstract form, of the assessment-rolls of the several counties, as required in

such cases. There being no data or assessment-rolls to which the Board had access, it held but one meeting, at which, as above stated, a system of rules was adopted. Copies of these rules are still in possession of this office, and contain some excellent points and suggestions in respect to the duties of county officers in connection with assessing, collecting and the general management of the public revenue.

The law creating this Board, instead of being cured of its defects by amendment, as was recommended by the Board, was, at the succeeding session of the Legislature in 1881, repealed. No efforts have subsequently been made for the establishment of a Territorial Board of Equalization; yet, in my judgment, the necessity for such Board is most urgent.

I respectfully recommend this subject to the favorable consideration of the Legislature.

TRANSPORTATION OF CONVICTS TO PENITENTIARY.

The act of the last Legislative Assembly approved January 22, 1886, providing for the permanent location and construction of a Territorial Penitentiary at Walla Walla, to which reference has been made on pages 22 and 23 of this report, makes no provision for the payment of expenses incurred in transporting convicts thereto from the places of conviction; nor is there any law now in force on our statute-books for such purpose.

The act approved Nov. 28, 1883, providing for the proper care and confinement of convicts under the contract system, made appropriation for transporting convicts to the Penitentiary at Seatco. This act also repealed all acts and parts of acts in any manner conflicting with its provisions. In so far as this law relates to the transportation and confinement of convicts, it has not only become null and void by limitation, but has been superseded by the law approved January 22, 1886, above referred to. It is, therefore, quite apparent, from a careful examination of the several enactments on this subject, that there is no law now in force which provides for the payment of expenses or for services rendered in transporting convicts to the Penitentiary.

In quite a number of instances bills for such services and expenses incurred have been presented to this office, but, for the reasons above stated, warrants for their payment have not been issued. Only in two instances have such bills been approved and certificates issued therefor recommending their payment by the Legislature under section 2583 of the Code. In all other instances the bills presented were, in my judg-

ment, so exorbitant and unjust in their charges that approval by this office has been withheld. The charges in these disapproved bills were usually made on a basis of ten cents per mile for travel of Sheriff, Guards and prisoners, besides five and two dollars per day for Sheriff and Guards respectively. In all instances, in passing upon such bills, I have called attention to section 2098 of the Code, which allows an officer who is required to perform a service for which no fees or compensation are allowed by law to receive similar and equal fees to those allowed him for the same kind of service in other cases; and I have likewise requested that such bills be made out and presented upon the same basis and terms as provided by act of the Legislature approved Feb. 3, 1886, for the transportation of the insane. The services for transporting convicts are in all respects similar to those in conveying insane patients to the Asylum. In view of this law, which seems to provide reasonable compensation for the service performed, this office could not approve these bills upon any other just and legal basis. In most cases bills have been presented with the request that warrants issue therefor; in other cases the bills or the amounts of such charges have been submitted in connection with or as constituting a part of the costs of trial and conviction under section 2098 of the Code, with a request to credit the same to the county as so much Territorial tax paid. This latter expedient is wholly untenable and inadmissable under the law. Section 2108 of the Code (and the whole of chapter CLIV., of which it forms a part) relates to the costs and expenses incident to the *trial* of prisoners. No reference is made, either direct or by *implication*, to any expenses subsequent to trial and conviction, or to transportation of convicts to the Penitentiary; and it is evident that no such impression was intended to be conveyed by the Legislature, as, at the time this law was enacted, a law was then in existence making ample provision for such service and expense—namely, section 7 of an act approved Nov. 9, 1877 (Laws 1877, p. 240). This same provision of the law was re-enacted in 1883 (Laws 1883, p. 83). I have, therefore, declined to give credit in such cases as requested.

To more forcibly illustrate the comparative expenses in transporting convicts upon the *ten-cents-per-mile and per-diem*-rate plan, as claimed in the bills referred to, and the rates allowed by law for transporting the insane, I submit the following condensed exhibit of one of the bills for transporting four convicts, presented to this office for payment—viz.:

Mileage of four persons, 420 miles each, @ 10c.	$168 00
Mileage of Sheriff and Guard, 420 miles each, @ 10c.	84 00
" " " " " returning	84 00
Five days' service for Sheriff, @ $5.00 per diem	25 00
Five days' service for Guard, @ $2.00 per diem	10 00
Total, as charged	$371 00

For exactly the same number of persons, route of travel and time employed, under the law for transporting the insane, which allows $5 per day to the Sheriff and $3 per day to the Guard over and above all necessary expenses for themselves and patients in going to and returning from the Asylum, the following would be the result—viz.:

Railroad fare six persons (Sheriff, Guard and four patients)	$106 25
" " two " (Sheriff and Guard returning)	35 40
Five days per diem (Sheriff and Guard) @ $5 and $3	40 00
Board and incidental expenses, in all, say	30 00
Making a total of	$211 65

It will be seen from the above exhibits that the Territory in this one instance would suffer an unnecessary loss of $159 60. Further comment is unnecessary.

I would, therefore, respectfully recommend that a general law be enacted by the present Legislative Assembly, making provision for the payment of all bills and expenses which have accrued, and are now unpaid, and all that shall hereafter be legally incurred for the transportation of convicts to the Penitentiary, the same to be presented to the Territorial Auditor, and audited and allowed upon the same terms and conditions required by the law for the transportation of the insane.

Codes and Session Laws.

There still remain in the custody of this office about 1,500 copies of the code of 1881. In pursuance of an act approved Nov. 28, 1883, I have, during the past biennial term, exchanged a number of copies, page for page, for the session laws of 1883 and 1885-6; also, have sold a number of copies of the code and laws mentioned to counties and to individuals, the proceeds of which have been paid into the Territorial Treasury, except in two or three instances where copies of the code have been disposed of to counties and charged to them respectively on general account current. Of the session laws of 1883 and 1885-6, there remain on hand at this time 220 copies of the former and 52 copies of the latter, which together with the 1,500 copies of the code are subject to the order of the Legislature.

SUPREME COURT REPORTS.

In pursuance of an act approved January 20, 1886, "to provide for the publication and distribution of volume two of the reports of the Supreme Court of Washington Territory," three hundred copies of said reports were purchased by the Auditor of the Territory, from the publisher, for the purposes mentioned in said act, and in accordance with the terms and stipulations therein set forth.

Two hundred and twenty-five copies of said reports were delivered to the Territorial Librarian for distribution, as provided in section 3 of said act. The remaining number of copies (75) are in possession of the Auditor, and held for distribution, or sale, as may be provided for by law. The price paid for the books was $5 per copy, amounting to $1,500.

CONCLUDING SUMMARY.

In concluding this report, I would respectfully say that there are many questions of possible interest in connection with the work and business details of this department, which were incident to, and in most part grew out of my efforts toward the successful management of the financial interest of the Territory in its various relations, to which I have made no special reference in this report. I have only referred to those matters apparently of the most essential or vital importance. The fiscal affairs of this Territory all center through this office, the details of which are very many, and involve a vast amount of labor, and heavy responsibility, which too, are greatly augmented in the ceaseless and necessary efforts to successfully resist the many illegal and persistent inroads on the public treasury. At each biennial session of the legislature, much additional labor and responsibility are made to devolve upon the Auditor. In addition to this, the volume of official duties in every detail under previously existing laws, is growing with unprecedented rapidity. It may not be improper to remark also, that in this department, above all others of the Territorial Government, are the growth and increasing business interests of the Territory most prominently shown. The various exhibits in this report are sufficient to attest this statement. The volume of business transacted, coupled with the labor and mental strained involved in the many conflicts of interest not herein specially referred to, has been fully fifty per cent. greater than that of any preceding biennial term.

In view of the greatly augmented business duties of this office, and of the certainty of continued increase, and in order to provide

means to insure efficient service, and promote the general good of the Territory, I respectfully call the attention of the Legislature to the fact that additional clerical service in this department is indispensably necessary. Necessity also exists for some additional office furniture; for additional and suitable desks, book and paper-file cases, for the convenient arrangement and proper preservation of the official records and papers of the office. The present need of such conveniences is very great, as many papers to which frequent access is desired, are now stored away in boxes for want of better receptacles.

For these latter purposes an appropriation of two hundred dollars, or so much thereof as shall be found necessary, is respectfully recommended. I would also recommend that the salary of the Auditor be increased to a sum commensurate with the increased duties and responsibilities imposed upon him by law, and that such additional amount to the annual appropriation for clerical services and incidental expenses of the office be made as shall be deemed just and proper to insure faithful and efficient service.

Your obedient servant,

T. M. REED, Territorial Auditor.